

Full-Cost Allocation Plan Report for FY 2009-10

CITY OF ROCKVILLE, MARYLAND



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March, 2010

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FULL-COST ALLOCATION PLAN REPORT FOR FY 2009-10

City of Rockville, MD

The Matrix Consulting Group has prepared this Full-Cost Allocation Plan (CAP) for the City of Rockville, MD. The report, which follows, presents a summary of the comprehensive analysis undertaken to identify appropriate and reasonable allocations of budgeted Fiscal Year 2009-10 costs from the City's administrative (central service) departments to all City operating departments, divisions, and programs.

The primary objective of a Full-Cost Allocation Plan is to spread costs from administrative departments, generally called "Central Service Departments" to those departments, divisions, cost centers, and/or funds that receive services from the administration in support of conducting their operations. In doing so, an organization can both better understand its full cost of providing specific services to the community, and also generate organizational awareness regarding indirect (overhead) costs associated with operations.

1. METHODOLOGY

This plan was compiled in accordance with Generally Accepted Accounting Principles, and is also based on many of the methods of indirect cost allocation defined by the federal Office of Management and Budget's (OMB) Circular A-87.

According to Circular A-87, costs appropriated to receivers of administrative services must be:

- Necessary and reasonable
- Reflective of benefit received
- Determined by allocation “bases” that relate to benefit received

In addition, Circular A-87 defines a method for allocating indirect costs called the double-step down allocation method, which utilizes two “steps” or “passes” to fully allocate costs. The double-step down procedure is reflected in this plan, and ensures that the benefit of services between Central Service departments are recognized first, before final allocations to receivers of services are made. For example:

- **First Step:** The Finance Department’s expenses are allocated to other central service departments such as Human Resources, Information Technology, etc., as well as to Receiving Departments.
- **Second Step:** Distributes Central Service department expenses and first step allocations to the Receiving Departments only.

It should be noted that there are two types of cost allocation plans. This plan is a Full-Cost Budget Allocation plan. The second form of Cost Allocation Plan is known as an OMB A-87 Compliant Plan. An OMB-Compliant Plan is generally concerned with the use of the resulting cost allocations to develop, submit, and secure approval for claims. For example, OMB-Compliant allocations could be used to reimburse indirect costs associated with the administration of State and/or Federal grants. An OMB-Compliant plan is far more sensitive in terms of recovering administrative costs within the framework of the specific federal requirements outlined in OMB A-87.

The following is a summary of key study processes for development of a Full-Cost Allocation Plan:

- Meet with the city of Rockville's administrative staff to customize the structure of the plan
- Identify / classify Central Service, versus Receiving departments, divisions, cost centers, and/or funds
- Determine the major services or "functions" provided by each Central Service department
- Allocate the staff and departmental costs of each Central Service department to its functions based on staff time estimates or time card records
- Discuss and determine the most reasonable and equitable basis for distribution of costs associated with each function
- Collect allocation basis data and statistics, populate the analytical model, and calculate results
- Review, revise, and finalize results with the organization
- Discuss implementation strategies
- Provide final documentation and present results

In summary, key project details for the Rockville cost plan are as follows: Cost figures are based on Fiscal Year 2009-10 budgeted expenditures, the allocation methodology is Full-Cost, not Circular OMB A-87 Compliant, and the results presented in this plan were derived using a double "step-down" allocation process.

2. READING THE PLAN

The final documentation of a CAP can be hundreds of pages in length. The following provides a guide for navigating and reviewing the plan:

- **Table of Contents:** Included at the beginning of the Plan. All summary and detail allocation schedules can be referenced here, and appear in the same order as shown.
- **Summary Schedule A – Allocated Costs by Department:** Lists Central Service departments on one axis, and Receiving departments on the other. Shows how much was allocated from each Central Service department to each Receiving department. Summarized with unallocated and direct billed entries and produces a grand total for each axis.
- **Summary Schedule C – Summary of Allocated Costs:** Recaps first Central Service department expenditures, and then Receiving department allocations.
- **Summary Schedule D – Detail of Allocated Costs:** This report is very similar to Schedule A. It lists Central Service departments on one axis, and Receiving departments on the other. The data is the amount allocated from the Central Service department to the Receiving Department. The difference between Schedules D and A is that A lists only the expenses allocated directly from itself to each Receiving department, and doesn't track the amounts back to where they originated from. For example, suppose the Finance Department is allocating its expenses out to other departments, including the Receiving department of the Planning Department. Some of the allocations from the Finance Department will be directly allocated to Planning, but other monies may be allocated first to another Central Service department such as Human Resources, and then from there allocated to Planning. Schedule A simplifies the processing by showing the part of the allocation to Planning from Finance. While this presents a true picture of how much of a total allocation Planning received, it does not accurately reflect how much of Planning's allocation originated in the Finance Department. Schedule D tracks allocations through from their origin. Thus the allocation that went to Planning via the Human Resources department would show in Schedule D as coming from the Finance Department. This is important in cases where reimbursement from the federal government is determined by which administrative overhead department the allocated overhead costs can come from.

- **Summary Schedule E – Summary of Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage, and the source would potentially be blueprints of the building, or square footage records.
- **Detail Reports:** There is one set of reports for each Central Service department in the plan. The reports show an aggregate picture of the department's expenses, a function-by-function breakdown of the expenses, each function's allocation, and an allocation summary. Each set of Detail Reports contains:
 - **Costs to be Allocated:** This is a summary of the department's expenditures. It lists the total of the direct expenditures, a recap of the incoming expenses, and arrives at a total this department encumbers on each pass of allocations.
 - **Costs by Function:** Shows the detail of the direct expenditures, adds in incoming allocations, and breaks total costs down by function. It also demonstrates how the G&A (General and Administrative) column is reallocated, and also subtotals for each pass of allocations. Here, unallocated functions are dropped from the Plan's calculations.
 - **Function Allocations:** For each allocable function, this report shows the Receiving departments its costs are allocated to, reduces the first step down allocation amount by direct billings, and shows the amount of allocations per pass.
 - **Allocation Summary:** Shows a summary list of each function's allocation, and a representative percentage of how much is allocated to each Receiving department.

Summary Schedules A and E are the optimal documents for beginning review of the Cost Allocation Plan. Schedule A provides a summary of results and "bottom-line" picture of the analysis. The reviewer may then refer to the Detail Reports if more information on how allocations shown on Summary Schedule A were derived. Schedule E provides a summary of the allocation methodology applied to each central service department.

3. NARRATIVES FOR EACH CENTRAL SERVICE DEPARTMENT

For each Central Service department in this Plan, the following provides a summary of each Department and/or budget unit, a description of the department's major functions, and a description of how costs associated with each function were allocated.

(1) Building Use

A building use charge of two percent of cost is allowable for plan purposes in lieu of depreciation. The table below summarizes building use allowances which have been allocated in this plan.

Building	Cost	2% User Charge
City Hall	\$7,240,812	\$144,816
Gude Drive	\$156,983	\$3,140
Civic Center	\$1,265,730	\$25,315
TOTAL	\$8,663,525	\$173,271

The above costs include original construction and acquisition costs, repairs, and renovation expenses. The use charges for shared use buildings have been allocated to departments based on usable square footage occupied.

(2) Equipment Use

In lieu of depreciation, an equipment use charge for equipment has been computed and allocated to departments based upon the actual cost of equipment. Within this plan, two charges are allocated: (1) Machinery / Equipment and (2) Vehicles. Vehicles are depreciable over seven years at an annual rate of fourteen and a third (14.29%). The charge is

calculated based upon vehicle purchases. All other equipment, such as furniture, fixtures, and computers, are depreciable over fifteen years at an annual rate of six and two-thirds (6.67%).

- **Machinery / Equipment – (F1)** the equipment use charge is allocated based upon the actual cost of machinery / equipment assigned to each General Fund department.
- **Vehicles – (F2)** the equipment use charge is allocated based upon the cost of vehicles purchased by General Fund departments.

(3) Department 110 400-100 – City Attorney

The Department of the City Attorney acts as legal advisor to the Mayor and Council, boards and commissions and City staff. The Department prepares legal documents for the city and is responsible for preparing for enactment of all additions and amendments to the Rockville City Code. The Department of the City Attorney represents the City before administrative agencies and Federal and State courts where the City is a party to or has an interest in legal proceedings.

- **Legal Advice – (F1)** costs have been allocated based upon the estimated staff time spent working with each department that receives legal assistance from the City Attorney.

(4) Department 110 450-2101 – Human Resources

The Department of Human Resources provides services to ensure that all City departments have the human resources necessary to support their respective missions, as well as to ensure appropriate classification, salary/grade, recruitment, testing, training, benefits, labor relations, equal opportunity employment, and diversity. The department

oversees safety and risk management; policy and program administration; and manages a variety of employee events and special projects.

- **HR Services (F1)** costs have been allocated among departments served based upon the number of full time employees per cost center.

(5) Department 110 750-0100 Information and Technology – Operations

The Department of Information and Technology (IT) manages the City's telecommunications, telephone, and computer systems including, desktop computers, mobile computers, wireless communications devices, and local and wide area networks. The Department also maintains the City's Web servers and Geographic Information Systems (GIS), and collects revenues from telecommunication regulation related activities including; Rights of Way agreements, wireless leases, and cable franchise agreements.

- **IT Infrastructure / Support (F1)** represents costs associated with help desk functions, Network Operations, Infrastructure Security, and email. This function has been allocated based upon the number of PC's per cost center.
- **GIS / Voice Department Admin (F2)** represents costs associated with the administration of the GIS and Voice cost centers. This function has been allocated directly to GIS and Voice.
- **ERP (F2)** represents costs associated with support of the financial and HR system. This function has been allocated based upon the IT Director's analysis of staff time devoted to HR and Finance ERP components.
- **Recreation Registration (F3)** represents costs associated with IT support of the hardware and software related to the City's recreation registration system, and has been allocated directly to Recreation and Parks.

- **Permitting (F4)** represents costs associated with supporting permitting hardware and software. This function has been allocated based upon the amount paid for permits per Department / Cost Center.
- **Police Applications (F5)** represents costs associated with IT support of the Police Department software applications, and has been allocated directly to the Police Department.
- **Telecommunications / Regulatory Support (F6)** represents costs associated with support of fees charged by several user departments. This function has been allocated based upon an estimated percentage of staff time devoted to supporting Public Works, CPDS, and the City Manager's Office on telecommunications and regulatory support issues.

(6) Department 110 500-0100 – Mayor and Council

The Department of the Mayor and Council preserves and enhances the City's identity and quality of life for those who live and work in Rockville by providing strategic and policy direction for City services, facilities, and initiatives. The Mayor and Council legislate for the protection and promotion of the health, safety, comfort, and welfare of the residents of Rockville and for the preservation of the City's property, rights, and privileges.

- **Legislative & Policy Making (F1)** costs have been allocated based upon the number of agenda items, board and committee appointments, and public hearings per cost center.

(7) Department 110 500-1100 – City Clerk

The Office of the City Clerk supports the Mayor and Council in carrying out their mission by providing administrative and clerical assistance, attending all official meetings of the elected body, preparing and managing the records of actions of the meetings, serving as a liaison between the Mayor and Council and the citizens of Rockville, coordinating the

appointment process for the City boards and commissions, and administering a fair and impartial process for City elections.

- **Mayor and Council Support (F1)** represents costs associated with supporting the Mayor and Council. This function was allocated directly to the Department of the Mayor and Council.
- **Agendas and Meetings (F2)** represents costs associated with preparing and managing Council agendas and meetings. This function was allocated based upon the number of agenda items, board and committee appointments, and public hearings per cost center.
- **Elections (F3)** represents costs associated with administering the elections process and have not been allocated.

(8) Department 110 550-0101 – City Manager – Executive Office

The Executive Office Division provides leadership and executive management for the City government. The Division coordinates with departments to manage City operations and ensures the Mayor and Council's goals are met, and maintains relationships with citizens, businesses, community groups, and other governments. The Division implements and maintains systems that provide information for decision-making and ensures timely response to citizen needs. The Division also designs and manages programs to promote high performance.

- **Administration (F1)** represents the costs associated with administering and supervising City departments and programs. This function was allocated based upon the number of agenda items, board and committee appointments, and public hearings per cost center.
- **Management Systems – A (F2)** represents costs associated with intergovernmental relations, grant support, project tracking, customer service training, and resident surveys. This function was allocated based upon the number of agenda items, board and committee appointments, and public hearings per cost center.

- **Management Systems – B (F3)** represents costs associated with supporting Rockville residents by responding to requests from residents for services, information, and general assistance and have not been allocated.
- **Organizational Development (F4)** represents costs associated with improving customer service and employee effectiveness. This function was allocated based on the number of full time employees per department / division.
- **PIO (F5)** represents costs associated with increasing resident and employee understanding, awareness of, and participation in City government programs, projects, and services. This function was allocated based upon the number of PIO activities per department.
- **Website and Intranet (F6)** represents costs associated with supporting the City's website and intranet. This function was allocated based upon the number of website updates per department.
- **Cable TV (F7)** represents costs associated with preparation of original programs for Rockville 11. This function was allocated based upon the number of programming hours per cost center.
- **Citywide Graphics (F8)** represents costs associated with production of graphic materials benefiting the City as a whole. These costs have been allocated based upon the number of graphic jobs per department.
- **Recreation & Parks Graphics (F9)** represents costs associated with production of graphic materials benefiting Recreation and Parks departments. These costs have been allocated directly to Recreation and Parks.
- **Citywide Printing (F10)** represents costs associated with printing materials benefiting the City as a whole. These costs have been allocated based upon the number of print impressions per department.
- **Recreation & Parks Printing (F11)** represents costs associated with printing materials benefiting Recreation and Parks departments. These costs have been allocated directly to Recreation and Parks.
- **Recreation & Park Guide / Sr. Center Mailing (F12)** represents costs associated with the mailing of the Recreation and Parks Guide and the Senior Center mailing. These costs have been allocated based upon the dollar amount of billings per department.

- **Postage – Metered (F13)** represents costs associated with the mailing of various materials including Metered mail, Business Reply mail, and Miscellaneous 3rd class mail. These costs have been allocated based upon budgeted postage per department.
- **Citywide Copy Center (F14)** represents costs associated with citywide copying. These costs have been allocated based upon the number of copies per department.
- **Recreation and Park Copy Center (F15)** represents costs associated with Recreation and Park copying. These costs have been allocated directly to Recreation and Parks.
- **Human Rights and Community Mediation (F16)** represents costs associated with educating City residents and staff about diversity, human rights, civic responsibilities and conflict resolution strategies. The costs associated with this function have not been allocated.
- **Neighborhood Resources Program (F17)** represents costs associated with ensuring responsive City services, strengthening and developing neighborhood organizations, and liaising between neighborhoods and the City. The costs associated with this function have not been allocated.

(9) Department 110 600-0100 – Community Planning and Development Services – Executive

The Department of Community Planning and Development Services facilitates and administers the standards and plans of the Rockville community which are intended to enhance the quality of the built environment, protect the natural environment and preserve historic resources. The Executive Division leads and manages the planning, zoning and permitting programs of the City.

- **Department Administration (F1)** represents costs associated with managing the planning, zoning and permitting programs. This function was allocated to Long Range Planning and Implementation, Planning and Zoning, Inspection Services, and Management and Support cost centers based upon the number of full time employees in each cost center.

(10) Department 110 700-0100 Finance

The Department of Finance assists the City government departments in meeting their service objectives by acquiring goods and services, allocating and tracking the organization's financial resources, processing financial transactions, and providing information and analysis as a basis for decision making. The department bills and/or collects revenue and provides assistance to taxpayers and utility customers. The department also secures financing for capital construction and safeguards and invests City funds.

- **Budget (F1)** represents costs associated with preparing the City's budgets. This function has been allocated based upon budgeted FY 09/10 expenditures by cost center.
- **Accounting and Audit (F2)** represents costs associated with the timely and accurate accounting and internal control services for the City. This function has been allocated based upon the number of account transactions by cost center.
- **Systems Support and Control (F3)** represents costs associated with timely and accurate systems support and internal control services to all City departments. This function has been allocated based upon the number of systems support transactions by cost center.
- **Revenue (F4)** represents the costs associated with collection of general fund revenues.. This function has been allocated based upon the number of cash receipt transactions per general fund department.
- **Revenue Speed Camera / Parking (F5)** represents the costs associated with ensuring timely, accurate and equitable collection of Speed Camera and Parking fund revenues. This function has been allocated equally to the Speed Camera and Parking funds.

- **Purchasing and Contracts (F6)** represents the costs associated with providing the City with the means to secure quality goods and services at the best value and in a timely manner. This function has been allocated based upon the number of purchase order and procurement cards issued by cost center.
- **Stockroom (F7)** represents the costs associated with maintaining adequate levels of inventory in order to meet department demands. This function has been allocated based upon the number of stockroom orders by cost center.

(11) Department 110 750-0400 & 0500 IT – Voice Communications & GIS

The Department of Information and Technology has two other cost centers: Voice Communications and GIS Operations. The Voice Communications division provides voice communications for City employees and visitors to City facilities by administering, monitoring, and effectuating all repairs, replacements, upgrades, purchases, and billing for the City's pay phones, telephone and voicemail systems. The GIS division manages the overall infrastructure of the City's Geographic Information System (GIS). Its primary purpose is to provide GIS technology access and technical support to all employees who use this tool to perform their work more efficiently.

- **Voice Communications Operations (F1)** represents costs associated with administering and monitoring City phones and voicemail systems. This function has been allocated based upon the number of telephones per cost center.
- **GIS Operations (F2)** represents costs associated with providing the City with access and support to GIS technologies. This function has been allocated based upon the number of GIS users by Department.

(12) Department 110 800-1401 Special Operations Bureau – Management & Support

The Special Operations Bureau preserves public order, protects lives and property, and reduces criminal activity through proactive patrols of hotspot areas and strict enforcement of State and City laws. The Bureau includes personnel assigned to the Criminal Investigations Unit, Directed Patrol Unit, Street Crimes Unit, Photo Enforcement Unit and the Neighborhood Services Unit.

- **Special Operations Administration (F1)** costs have been allocated based upon the number of full time employees in units supervised.

(13) Department 110 800-1402 Special Operations Bureau

The Special Operations Bureau preserves public order, protects lives and property, and reduces criminal activity through proactive patrols of hotspot areas and strict enforcement of State and City laws. The Bureau includes personnel assigned to the Criminal Investigations Unit, Directed Patrol Unit, Street Crimes Unit, Photo Enforcement Unit and the Neighborhood Services Unit.

- **Police Overtime (F1)** overtime costs associated with Recreation and Park special events have been allocated directly to Rec and Park Special Events.

(14) Department 110 900-0101 Recreation and Parks – Administration

The Recreation and Parks Administration Division leads, oversees and directs the Recreation and Parks Department, ensuring that services and initiatives are responsive to the goals and objectives defined by the Mayor and Council.

- **Department Administration (F1)** represents costs associated with overseeing the Recreation and Parks Department. This function has been allocated based upon the overall percentage of staff time spent managing cost centers throughout the department.

(15) Department 110 900-1001 Recreation Services – Administration

The Recreation Services division of Recreation and Parks delivers safe, innovative, high quality recreation services for citizens by offering programs for preschoolers through seniors including classes, workshops, trips, sports, arts, outdoor adventure, camps, playgrounds, after school and childcare activities. Provide administrative support, training and/or orientation for regular and temporary staff, leagues, boards and commissions.

- **Recreation Services Admin (F1)** represents costs associated with the oversight of the Recreation Services Department. This function is allocated based upon the overall percentage of staff time spent managing the Recreation Services cost centers.

(16) Department 110 900-7501 Parks and Open Space - Administration

The Parks and Open Space division of Recreation and Parks has three main objectives: (1) to maintain 65 City parks and open space areas, 142 acres of rights-of-way and 27 acres of facility grounds in conditions that are safe,

attractive and ready to function as designed; (2) to provide quality playing conditions on the City's 61 athletic fields and (3) to promote, protect and enhance the urban forest throughout Rockville.

- **Parks Administration (F1)** represents the administrative costs associated with the oversight of the Parks and Open Space division. This function has been allocated based upon the overall percentage of staff time spent managing the Parks and Open Space Division cost centers.

(17) Department 110 900-9100 Recreation and Parks – Community Services Administration

The Community Programs Administration Cost Center of the Community Services Division has five main objectives: (1) Conduct annual needs assessment related to low-income youth and families and produce a report summarizing changes in needs and community demographic trends in order to ensure Community Services Division programs meet most pressing needs; (2) Coordinate annual grant award process for Caregiver Agencies in order to ensure access by Rockville residents to needed social service programs; (3) track Caregiver Agency service utilization data on a quarterly basis and conduct site visits to ensure that Caregiver Agencies serve Rockville residents; (4) publicize local social service programs so Rockville residents can obtain assistance to address their financial or social problems and (5) publish insert in Rockville Reports, sponsor Salute to Nonprofits and participate in Montgomery Alliance to promote charitable giving to local nonprofit social service agencies.

- **Community Programs Administration (F1)** represents two-thirds of the costs associated with community programs administration. This function has been allocated based upon full time employees in Youth & Family Services and Linkages to Learning.

- **Community Programs Administration – Caregivers (F2)** represents one-third of the costs associated with community programs administration. This function has been allocated directly to Community Programs.

(18) Department 110 900-8511 Recreation and Parks - Facilities

The Facilities Division maintains and operates all City buildings safely and efficiently. It ensures their readiness for use, and provides high quality, diverse and appropriate programming for six of Rockville's major facilities. The Facilities Maintenance cost center relies on trained professional staff and licensed contractors to service and upkeep all physical facilities to their optimum efficiency and capacity.

- **City Hall (F1)** represents the facilities costs associated with City Hall. This function has been allocated based upon square footage of space occupied.
- **Maintenance Complex (F2)** represents facilities costs associated with the maintenance complex. This function has been allocated based upon square footage of space occupied.
- **Civic Center (F3)** represents facilities costs associated with the civic center. This function has been allocated directly to the civic center.
- **Water Plant (F4)** represents facilities costs associated with the water plant. This function has been allocated directly to the water plant.
- **Senior Center (F5)** represents facilities costs associated with the senior center. This function has been allocated directly to the senior center.
- **Swim Center (F6)** represents facilities costs associated with the swim center. This function has been allocated directly to the swim center.
- **Golf (F7)** represents facilities costs associated with the RedGate golf course. This function has been allocated directly to RedGate.

- **20 Courthouse (F8)** represents facilities costs associated with 20 Courthouse. This function has been allocated directly to the Police Department.
- **30 Courthouse (F9)** represents facilities costs associated with 30 Courthouse. This function has been allocated based upon square footage of space occupied.
- **Parking garage (F10)** represents facilities costs associated with the City's parking garages. This function has been allocated directly to the parking fund.
- **Recreation Center – large (F11)** represents facilities costs associated with large recreation centers. This function has been allocated to Twinbrook Recreation Center, Thomas Farm Community Center, Lincoln Park Community Center, and Croydon Creek Nature Center based upon square footage.
- **Recreation Center – other (F12)** represents facilities costs associated with all other recreation centers. This function has been allocated directly to Other.
- **Other (F13)** represents facilities services provided to all other City Maintained parks, grounds, and open space.

(19) Department 110 800-1001 Office of the Chief – Management & Support

The Office of the Chief of Police oversees and directs the Police Department in the overall pursuit of promoting public health and safety, protection of property, and the protection of personal liberties. The Office ensures effective management of all levels of police services provided to the community by ensuring fiscal soundness, operational effectiveness, and strong community outreach and information sharing.

- **Police Administration (F1)** represents costs associated with management of the Police Department. This function has been allocated based on the number of full time employees in cost centers supervised by the Chief's office.

(20) Department 110 850-0100 Public Works – Management & Support

The Management & Support division of Public Works provides all oversight functions associated with managing the department; provides coordination between its divisions and other departments by promoting cross-division responses, as appropriate, to resolve community requests and concerns; provides oversight for water treatment and sewage disposal functions; and promotes High Performance Organization (HPO) principles and initiatives throughout the department.

- **Public Works Administration - A (F1)** represents the departmental administrative costs associated with managing general both enterprise fund and Public Works department staff. This function has been allocated based upon the number of full time employees in Public Works divisions supervised.
- **Public Works Administration – B (F2)** represents the administrative departmental costs associated with managing only the general fund Public Works department staff. This function has been allocated based upon the number of full time employees in general fund divisions managed.

(21) Department 110 850-0803 Fleet Services

The Fleet Services Division of Public Works ensures the vehicles and equipment within the City's fleet are well-maintained by providing an efficient, thorough, and effective preventive maintenance and repair program; managing vehicle acquisition and disposition; and managing fuel operations.

- **Fleet Overhead (F1)** represents costs associated with maintaining the City's vehicles. This function has been allocated based upon the number of vehicles maintained per cost center.
- **General Fund Fleet Services (F1)** represents costs associated with maintaining the City's vehicles. This function has been allocated based upon the number of vehicles maintained per cost center, general fund only.

(22) Department 110 950-0100 Non-Departmental

Non-departmental expenditures are generally defined as obligations that are not directly attributable to one particular department or activity. Although costs sometimes can be divided into personnel and non-personnel expenditures, it is more appropriate to characterize them as overhead or “costs of doing business.” For example, items that the City must continue to fund in order to operate (the purchase of insurance and depreciation charges), or where a long-standing financial commitment exists, such as debt service costs and the City-funded disability program, are included in this area.

- **WC, Unemployment, & Disability Insurance (F1)** costs have been allocated based upon the number of full time employees per Department / Division in the General Fund only.
- **Banking Services (F2)** costs have been allocated based upon budgeted expenditures per Department / Division in the General Fund only.
- **Contingency (F3)**) costs have been allocated based upon budgeted expenditures per Department / Division in the General Fund only.
- **General Government (F4)** costs have been disallowed and are not allocated.

(23) Department 110 900-7522 Parks & Open Space – Horticulture Services

The Horticulture Services Cost Center of the Parks and Open Space Division has three main objectives: (1) provide horticultural services to maintain detailed and attractive landscapes within parks, facilities and rights-of-ways throughout the City. Quality standards are met through preventative services, including but not limited to, turf maintenance,

litter/leaf/graffiti removal and hardscape maintenance; (2) provide maintenance and management for 21 parks and 4 public playgrounds and (3) administer the policies of the Master Street Tree Plan with the goal to ensure that each suitable planting space in the City is planted.

- **City Hall (F1)** represents the horticulture service costs associated with City Hall. This function has been allocated based upon square footage of space occupied.
- **Civic Center (F2)** represents horticulture services costs associated with the civic center. This function has been allocated directly to the civic center.
- **Swim Center (F3)** represents horticulture services costs associated with the swim center. This function has been allocated directly to the swim center.
- **Recreation Center – large (F4)** represents horticulture services costs associated with large recreation centers. This function has been allocated to Twinbrook Recreation Center, Thomas Farm Community Center, Lincoln Park Community Center, and Croydon Creek Nature Center.
- **Recreation Center – other (F5)** represents horticulture services costs associated with all other recreation centers. This function has been allocated directly to Other.
- **Other (F6)** represents horticulture services provided to all other City maintained parks, grounds, and open space.

(24) Department 110 900-7530 Parks and Open Space – West Parks Services

The West Parks Services Cost Center of the Parks and Open Space Division has three main objectives: (1) provide maintenance and management for 22 parks and 24 public playgrounds in order to provide high quality clean and green parks and open spaces that contribute to distinct neighborhoods and environmental quality; (2) perform monthly safety

inspection schedule for 24 public playgrounds to ensure compliance with manufacturer and industry standards and (3) coordinate routine and emergency electric and security/surveillance system repairs and installations in order to maintain safe and energy efficient City facilities.

- **City Hall (F1)** represents the West Parks Services costs associated with City Hall. This function has been allocated based upon square footage of space occupied.
- **Maintenance Complex (F2)** represents West Parks Services costs associated with the maintenance complex. This function has been allocated based upon square footage of space occupied.
- **Senior Center (F3)** represents West Park Services costs associated with the senior center. This function has been allocated directly to the senior center.
- **Swim Center (F4)** represents West Park Services costs associated with the swim center. This function has been allocated directly to the swim center.
- **Recreation Center – large (F5)** represents West Parks Services costs associated with large recreation centers. This function has been allocated to Twinbrook Recreation Center, Thomas Farm Community Center, Lincoln Park Community Center, and Croydon Creek Nature Center.
- **Recreation Center – other (F6)** represents West Park Services costs associated with all other recreation centers. This function has been allocated directly to Other.
- **Other (F7)** represents West Parks Services provided to all other City Maintained parks, grounds, and open space.

(25) Department 110 900-7532 Parks and Open Space – East Parks Services

The East Parks Services Cost Center of the Parks and Open Space Division has two main objectives: (1) provide maintenance and management for 18 parks and 24 public playgrounds in order to provide high quality clean and green

parks and open spaces that contribute to distinct neighborhoods and environmental quality and (2) perform monthly safety inspection schedule for 24 public playgrounds to ensure compliance with manufacturer and industry standards.

- **City Hall (F1)** represents the East Parks Services costs associated with City Hall. This function has been allocated based upon square footage of space occupied.
- **Maintenance Complex (F2)** represents East Parks Services costs associated with the maintenance complex. This function has been allocated based upon square footage of space occupied.
- **Civic Center (F3)** represents East Park Services costs associated with the civic center. This function has been allocated directly to the civic center.
- **Water Plant (F4)** represents East Parks Services costs associated with the water plant. This function has been allocated directly to the water plant.
- **Senior Center (F5)** represents East Parks Services costs associated with the senior center. This function has been allocated directly to the senior center.
- **Recreation Center – large (F6)** represents East Parks Services costs associated with large recreation centers. This function has been allocated to Twinbrook Recreation Center, Thomas Farm Community Center, Lincoln Park Community Center, and Croydon Creek Nature Center.
- **Recreation Center – other (F7)** represents East Parks Services costs associated with all other recreation centers. This function has been allocated directly to Other.
- **Other (F8)** represents East Parks Services provided to all other City Maintained parks, grounds, and open space.

(26) Department 110 900-7533 Parks and Open Space – Rights-of-Way Services

The Rights-of-Way Services Cost Center of the Parks and Open Space Division has two main objectives: (1) maintain good or excellent service for all rights-of-way (121 parcels totaling 142 acres) and five parks (totaling 10.4

acres) at the highest standards possible using in-house staff and contracted services to provide high quality clean and green parks and open spaces that contribute to distinct neighborhoods and environmental quality and (2) Maintain 20+ miles of bicycle/pedestrian pathways, including regular maintenance such as sweeping, pruning, litter/debris and graffiti removal, to insure highest level of pedestrian safety as verified by quarterly inspections.

- **City Hall (F1)** represents the Rights-of-Way services costs associated with City Hall. This function has been allocated based upon square footage of space occupied.
- **Maintenance Complex (F2)** represents Rights-of-Way Services costs associated with the maintenance complex. This function has been allocated based upon square footage of space occupied.
- **Civic Center (F3)** represents Rights-of-Way services costs associated with the civic center. This function has been allocated directly to the civic center.
- **Water Plant (F4)** represents Rights-of-Way services costs associated with the water plant. This function has been allocated directly to the water plant.
- **Senior Center (F5)** represents Rights-of-Way services costs associated with the senior center. This function has been allocated directly to the senior center.
- **Recreation Center – large (F6)** represents Rights-of-Way services costs associated with large recreation centers. This function has been allocated to Twinbrook Rec Center, Thomas Farm Community Center, Lincoln Park Community Center, and Croydon Creek Nature Center.
- **Recreation Center – other (F7)** represents Rights-of-Way services costs associated with all other recreation centers. This function has been allocated directly to Other.
- **Other (F8)** represents Rights-of-Way Services provided to all other City Maintained parks, grounds, and open space.

ATTACHMENT A:

Full-Cost Allocation Plan Document
Fiscal Year 2009-10

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Rockville FC FY 09/10
Allocated Costs by Department

Central Service Departments	<u>CPDS Housing</u>	<u>P&Z - Development Review</u>	<u>P&Z - Zoning Ordinance</u>	<u>P&Z - Historic Preservation</u>	<u>Insp Svcs - Apps. Processing, Permits</u>	<u>Inspection and Code Enforcement</u>	<u>Long Range Planning</u>	<u>Office of Chief - Comm Svcs Office</u>	<u>Police - Field Services</u>	<u>Police - Administrative Services</u>
Building Use								\$27,103		
Equipment Use										
City Attorney	\$5,683	\$79,571	\$11,368	\$5,683	\$11,368	\$56,836	\$11,368		\$11,368	\$11,368
Human Resources	\$4,478	\$22,390	\$9,595	\$5,758	\$31,985	\$25,589	\$18,552	\$3,199	\$124,743	\$31,985
IT - Operations	\$7,728	\$27,045	\$15,454	\$7,728	\$50,227	\$57,954	\$27,045	\$3,863	\$30,908	\$19,318
Mayor and Council		\$2,042	\$55,141	\$6,126	\$4,085		\$26,549			
City Clerk		\$855	\$23,097	\$2,566	\$1,711		\$11,120			
City Manager - Admin	\$717	\$8,168	\$125,367	\$31,076	\$14,290	\$4,871	\$62,589	\$1,735	\$20,627	\$5,832
CPDS - Executive	\$64,305	\$321,524	\$137,796	\$82,677	\$459,320	\$367,456	\$266,405			
Finance - Admin	\$6,673	\$12,027	\$10,388	\$5,617	\$16,716	\$19,066	\$12,445	\$2,982	\$82,127	\$57,615
IT - Voice Comm & GIS								\$72,585		
Special Ops Bureau - Mgmt & Supt										
Special Ops Bureau										
Rec and Parks - Admin										
Rec Svcs - Admin										
Prks & OS - Admin										
Comm Svcs - Admin										
Facilities										
Office of Chief - Mgmt & Support								\$24,930	\$972,285	\$249,304
Public Works - Mgmt & Support										
Fleet Services					\$61,497				\$324,259	
Non-Departmental	\$8,348	\$41,874	\$18,048	\$10,978	\$58,954	\$46,735	\$35,025	\$6,409	\$62,630	\$28,426
Prks & OS - Hort Svcs										
Prks & OS - Parks West Svcs										
Prks & OS - Parks East Svcs										
Prks & OS - ROW Svcs										
Subtotal	<u>\$97,932</u>	<u>\$515,496</u>	<u>\$406,254</u>	<u>\$158,209</u>	<u>\$710,153</u>	<u>\$578,507</u>	<u>\$471,098</u>	<u>\$142,806</u>	<u>\$1,628,947</u>	<u>\$403,848</u>
Proposed Costs	\$97,932	\$515,496	\$406,254	\$158,209	\$710,153	\$578,507	\$471,098	\$142,806	\$1,628,947	\$403,848

Allocated Costs by Department

Central Service Departments	<u>PW - Contract Management</u>	<u>Traffic and Transportation</u>	<u>Ops and Maintenance</u>	<u>Engineering</u>	<u>Environmental Management</u>	<u>Rec and Parks Capital Projects</u>	<u>Rec and Parks Special Events</u>	<u>Fac Civic Ctr Complex</u>	<u>Rec Svcs Afterschool</u>	<u>Rec Svcs Teens</u>
Building Use	\$1,013	\$2,006		\$811						
Equipment Use								\$7,862		
City Attorney	\$11,368	\$45,469		\$34,102	\$34,102	\$11,368				
Human Resources	\$23,350	\$28,786	\$68,768	\$8,796	\$4,478	\$6,397	\$15,993	\$30,386	\$6,397	\$4,798
IT - Operations	\$58,920	\$30,908	\$5,988	\$14,488	\$32,454	\$7,728	\$11,591	\$34,773	\$7,728	\$7,728
Mayor and Council	\$8,169	\$14,296	\$2,042	\$16,338	\$14,296		\$2,042			
City Clerk	\$3,421	\$5,988	\$855	\$6,844	\$5,988		\$855			
City Manager - Admin	\$24,989	\$45,458	\$17,015	\$38,097	\$32,822	\$2,480	\$8,013	\$22,883	\$3,211	\$8,816
CPDS - Executive										
Finance - Admin	\$27,166	\$57,029	\$107,310	\$17,406	\$13,069	\$3,685	\$41,934	\$51,232	\$17,366	\$13,369
IT - Voice Comm & GIS										
Special Ops Bureau - Mgmt & Supt										
Special Ops Bureau							\$56,854			
Rec and Parks - Admin						\$195,241	\$89,864	\$42,736	\$43,615	\$43,615
Rec Svcs - Admin						\$60,956	\$20,228		\$60,053	\$60,053
Prks & OS - Admin						\$99,086	\$11,671	\$11,671		
Comm Svcs - Admin										
Facilities		\$21,964	\$37,271	\$8,880				\$100,900		
Office of Chief - Mgmt & Support										
Public Works - Mgmt & Support	\$83,246	\$102,632	\$245,175	\$31,360	\$15,964					
Fleet Services	\$67,088	\$22,362	\$519,933		\$11,182		\$16,772	\$5,591		
Non-Departmental	\$43,179	\$32,922	\$125,708	\$10,460	\$9,108	\$12,211	\$34,169	\$61,852	\$13,593	\$10,064
Prks & OS - Hort Svcs		\$2,769		\$1,120				\$139,283		
Prks & OS - Parks West Svcs		\$275	\$684	\$111						
Prks & OS - Parks East Svcs		\$391	\$910	\$158				\$14,493		
Prks & OS - ROW Svcs		\$978	\$2,320	\$395				\$21,042		
Subtotal	<u>\$351,909</u>	<u>\$414,233</u>	<u>\$1,133,979</u>	<u>\$189,366</u>	<u>\$173,463</u>	<u>\$399,152</u>	<u>\$309,986</u>	<u>\$544,704</u>	<u>\$151,963</u>	<u>\$148,443</u>
Proposed Costs	\$351,909	\$414,233	\$1,133,979	\$189,366	\$173,463	\$399,152	\$309,986	\$544,704	\$151,963	\$148,443

Rockville FC FY 09/10
Allocated Costs by Department

Central Service Departments	<u>Rec Svcs Summer Plygrnds</u>	<u>Rec Svcs Outdoor Rec</u>	<u>Rec Svcs Arts</u>	<u>Fac Lincoln Park comm Ctr</u>	<u>Fac Twinbrook Comm Rec Ctr</u>	<u>Fac Croydon Creek Nature Ctr</u>	<u>Fac Thomas Farm Comm Ctr</u>	<u>Rec Svcs Summer Camps</u>	<u>Rec Svcs Classes</u>	<u>Rec Svcs Childcare</u>
Building Use										
Equipment Use				\$1,289	\$1,521		\$1,907			
City Attorney										
Human Resources	\$1,279	\$640	\$6,397	\$12,154	\$7,677	\$6,397	\$6,397	\$5,438	\$6,078	\$16,632
IT - Operations		\$3,863	\$7,728	\$11,591	\$11,591	\$11,591	\$15,454	\$11,591	\$7,728	
Mayor and Council			\$6,126							
City Clerk			\$2,566							
City Manager - Admin	\$4,292	\$1,783	\$54,942	\$4,443	\$14,105	\$7,603	\$27,738	\$8,761	\$9,162	\$4,482
CPDS - Executive										
Finance - Admin	\$8,542	\$13,994	\$16,743	\$18,853	\$21,692	\$20,800	\$22,322	\$26,878	\$27,017	\$22,724
IT - Voice Comm & GIS										
Special Ops Bureau - Mgmt & Supt										
Special Ops Bureau										
Rec and Parks - Admin	\$29,272	\$24,295	\$22,831	\$65,861	\$65,861	\$56,202	\$65,861	\$9,660	\$9,660	\$43,615
Rec Svcs - Admin	\$60,053	\$55,989	\$46,146					\$72,063	\$72,063	\$60,053
Prks & OS - Admin				\$4,119	\$5,950	\$2,288	\$6,179			
Comm Svcs - Admin										
Facilities				\$152,798	\$192,157	\$88,510	\$220,797			
Office of Chief - Mgmt & Support										
Public Works - Mgmt & Support										
Fleet Services										
Non-Departmental	\$4,114	\$2,125	\$13,171	\$21,950	\$15,552	\$12,341	\$14,212	\$13,693	\$13,432	\$29,907
Prks & OS - Hort Svcs				\$2,763	\$2,763	\$2,760	\$2,763			
Prks & OS - Parks West Svcs				\$1,567	\$1,567	\$1,567	\$1,567			
Prks & OS - Parks East Svcs				\$6,874	\$6,874	\$6,873	\$6,874			
Prks & OS - ROW Svcs				\$5,830	\$5,830	\$5,832	\$5,830			
Subtotal	<u>\$107,552</u>	<u>\$102,689</u>	<u>\$176,650</u>	<u>\$310,092</u>	<u>\$353,140</u>	<u>\$222,764</u>	<u>\$397,901</u>	<u>\$148,084</u>	<u>\$145,140</u>	<u>\$177,413</u>
Proposed Costs	\$107,552	\$102,689	\$176,650	\$310,092	\$353,140	\$222,764	\$397,901	\$148,084	\$145,140	\$177,413

Rockville FC FY 09/10
Allocated Costs by Department

Central Service Departments	<u>Sr Citz Srvs Sr.</u> <u>Ctr. Ops</u>	<u>Sr Citz Srvs Sr</u> <u>Citz Soc Serv</u>	<u>Sr Citz Srvs Sr</u> <u>Citz Rec</u>	<u>Sr Citz Srvs Sr</u> <u>Citz Sprts &</u> <u>Exer</u>	<u>Rec Srvs Adult</u> <u>Sports</u>	<u>Rec Srvs Youth</u> <u>Sports</u>	<u>Prks & OS</u> <u>Forestry Dev</u> <u>Review</u>	<u>Prks & OS</u> <u>Athletic Field</u> <u>Srvs</u>	<u>Fac Swim Ctr</u>	<u>Comm Srvs</u> <u>Youth & family</u> <u>Srvs</u>
Building Use										
Equipment Use	\$3,616								\$5,243	
City Attorney							\$22,734			
Human Resources	\$15,993	\$22,710	\$5,758	\$4,798	\$4,798	\$6,397	\$6,397	\$23,989	\$29,746	\$11,194
IT - Operations	\$11,591	\$19,318	\$7,728	\$7,728	\$7,728	\$7,728	\$7,728	\$3,863	\$30,908	\$7,728
Mayor and Council									\$4,085	
City Clerk									\$1,711	
City Manager - Admin	\$29,488	\$3,633	\$921	\$768	\$16,839	\$3,211	\$1,023	\$3,837	\$24,094	\$3,977
CPDS - Executive										
Finance - Admin	\$31,402	\$17,287	\$14,193	\$5,425	\$12,563	\$14,551	\$4,654	\$42,512	\$54,130	\$8,140
IT - Voice Comm & GIS										
Special Ops Bureau - Mgmt & Supt										
Special Ops Bureau										
Rec and Parks - Admin	\$19,905	\$13,758	\$9,660	\$9,660	\$6,147	\$6,147			\$27,223	\$9,660
Rec Srvs - Admin	\$20,228	\$4,064	\$4,064	\$4,064	\$46,146	\$46,146				
Prks & OS - Admin		\$4,576					\$34,096	\$39,131	\$11,671	
Comm Srvs - Admin										\$180,286
Facilities	\$81,912								\$64,882	
Office of Chief - Mgmt & Support										
Public Works - Mgmt & Support										
Fleet Services		\$33,545						\$139,767		\$11,182
Non-Departmental	\$30,402	\$42,089	\$11,780	\$9,236	\$10,363	\$15,660	\$11,560	\$42,814	\$66,783	\$21,292
Prks & OS - Hort Srvs									\$50,166	
Prks & OS - Parks West Srvs	\$17,834								\$27,744	
Prks & OS - Parks East Srvs	\$8,223									
Prks & OS - ROW Srvs	\$21,042									
Subtotal	<u>\$291,636</u>	<u>\$160,980</u>	<u>\$54,104</u>	<u>\$41,679</u>	<u>\$104,584</u>	<u>\$99,840</u>	<u>\$88,192</u>	<u>\$295,913</u>	<u>\$398,386</u>	<u>\$253,459</u>
Proposed Costs	\$291,636	\$160,980	\$54,104	\$41,679	\$104,584	\$99,840	\$88,192	\$295,913	\$398,386	\$253,459

Rockville FC FY 09/10
Allocated Costs by Department

Central Service Departments	<u>Comm Svcs Link to Lrng</u>	<u>Water</u>	<u>Sewer</u>	<u>Refuse</u>	<u>Parking</u>	<u>Stormwater Mgmt</u>	<u>CDBG</u>	<u>Town Center Mgmt</u>	<u>Speed Camera</u>	<u>P&R RedGate Golf Crs Crs Ops</u>
Building Use		\$1,326	\$441			\$1,844				
Equipment Use										
City Attorney		\$11,368	\$11,368	\$11,368	\$11,368	\$11,368		\$11,368	\$11,368	\$11,368
Human Resources	\$7,997	\$124,103	\$54,695	\$127,302	\$22,070	\$69,728	\$1,919	\$1,599	\$22,390	\$19,191
IT - Operations	\$7,728	\$35,739	\$11,204	\$23,182	\$1,932	\$53,201		\$1,932	\$3,863	\$7,728
Mayor and Council		\$10,211	\$6,126	\$4,085	\$4,085	\$4,085		\$2,042		\$4,083
City Clerk		\$4,278	\$2,566	\$1,711	\$1,711	\$1,711		\$855		\$1,715
City Manager - Admin	\$1,421	\$43,457	\$23,213	\$35,318	\$12,840	\$21,027	\$361	\$4,842	\$3,582	\$18,669
CPDS - Executive										
Finance - Admin	\$5,052	\$322,662	\$200,541	\$232,960	\$271,172	\$173,661	\$52,463	\$8,249	\$58,136	\$130,477
IT - Voice Comm & GIS										
Special Ops Bureau - Mgmt & Supt					\$114,876				\$116,541	
Special Ops Bureau										
Rec and Parks - Admin	\$9,660				\$127,331			\$121,184		\$19,905
Rec Svcs - Admin										
Prks & OS - Admin					\$46,912			\$43,250		
Comm Svcs - Admin	\$128,776									
Facilities		\$68,419	\$30,918	\$48,121	\$38,930	\$28,263		\$38,930		\$38,930
Office of Chief - Mgmt & Support										
Public Works - Mgmt & Support		\$314,661	\$178,100	\$413,317		\$226,389			\$5,190	
Fleet Services		\$28,769	\$18,762	\$75,050	\$3,752	\$8,756			\$1,251	\$10,007
Non-Departmental	\$14,706									
Prks & OS - Hort Svcs		\$1,831	\$610			\$2,542				
Prks & OS - Parks West Svcs		\$694	\$539	\$881		\$401				
Prks & OS - Parks East Svcs		\$9,165	\$725	\$1,177		\$559				
Prks & OS - ROW Svcs		\$23,428	\$1,839	\$2,997		\$1,403				
Subtotal	\$175,340	\$1,000,111	\$541,647	\$977,469	\$656,979	\$604,938	\$54,743	\$234,251	\$222,321	\$262,073
Proposed Costs	\$175,340	\$1,000,111	\$541,647	\$977,469	\$656,979	\$604,938	\$54,743	\$234,251	\$222,321	\$262,073

Rockville FC FY 09/10
Allocated Costs by Department

Central Service Departments	<u>P&R RedGate</u> <u>Golf Crs CH</u> <u>Srvs</u>	<u>Other (0803 -</u> <u>Fleet, 950</u> <u>Non-Dpt)</u>	<u>Special</u> <u>Activities</u>	<u>Debt Service</u>	<u>Comm Srvs</u> <u>Community</u> <u>Programs</u>	<u>Capital Projects</u>	<u>Other</u>	<u>Prks & OS</u> <u>Urban Forestry</u>	<u>Subtotal</u>	<u>Direct Billed</u>
Building Use							\$39,076		\$73,620	
Equipment Use									\$21,438	
City Attorney								\$11,358	\$466,058	
Human Resources	\$12,154							\$19,191	\$1,159,631	
IT - Operations	\$11,591		\$396		\$11,591			\$3,854	\$826,702	
Mayor and Council									\$196,054	
City Clerk							\$31,915		\$114,039	
City Manager - Admin	\$2,012	\$73	\$73		\$1,460		\$39,759	\$3,070	\$915,335	
CPDS - Executive									\$1,699,483	
Finance - Admin	\$10,298	\$18,912	\$20,775	\$51,372	\$19,967	\$118,258	\$2,280	\$31,893	\$2,708,772	
IT - Voice Comm & GIS									\$72,585	
Special Ops Bureau - Mgmt & Supt									\$231,417	
Special Ops Bureau									\$56,854	
Rec and Parks - Admin	\$33,370		\$146,358		\$36,589		\$748,768	\$19,905	\$2,173,419	
Rec Srvs - Admin			\$74,047						\$766,416	
Prks & OS - Admin							\$639,822	\$48,510	\$1,008,932	
Comm Srvs - Admin					\$152,224				\$461,286	
Facilities							\$841,427		\$2,104,009	
Office of Chief - Mgmt & Support									\$1,246,519	
Public Works - Mgmt & Support									\$1,616,034	
Fleet Services								\$67,091	\$1,426,616	
Non-Departmental					\$6,545			\$11,474	\$1,105,894	
Prks & OS - Hort Srvs							\$746,526		\$955,896	
Prks & OS - Parks West Srvs							\$564,092		\$619,523	
Prks & OS - Parks East Srvs							\$586,452		\$649,748	
Prks & OS - ROW Srvs							\$440,707		\$539,473	
Subtotal	<u>\$69,425</u>	<u>\$18,985</u>	<u>\$241,649</u>	<u>\$51,372</u>	<u>\$228,376</u>	<u>\$118,258</u>	<u>\$4,680,824</u>	<u>\$216,346</u>	<u>\$23,215,753</u>	
Proposed Costs	\$69,425	\$18,985	\$241,649	\$51,372	\$228,376	\$118,258	\$4,680,824	\$216,346	\$23,215,753	

Central Service Departments	<u>Unallocated</u>	<u>Total</u>
Building Use		\$73,620
Equipment Use		\$21,438
City Attorney		\$466,058
Human Resources		\$1,159,631
IT - Operations		\$826,702
Mayor and Council		\$196,054
City Clerk	\$112,508	\$226,547
City Manager - Admin	\$693,431	\$1,608,766
CPDS - Executive		\$1,699,483
Finance - Admin		\$2,708,772
IT - Voice Comm & GIS		\$72,585
Special Ops Bureau - Mgmt & Supt		\$231,417
Special Ops Bureau	\$3,816,538	\$3,873,392
Rec and Parks - Admin		\$2,173,419
Rec Svcs - Admin		\$766,416
Prks & OS - Admin		\$1,008,932
Comm Svcs - Admin		\$461,286
Facilities		\$2,104,009
Office of Chief - Mgmt & Support		\$1,246,519
Public Works - Mgmt & Support		\$1,616,034
Fleet Services		\$1,426,616
Non-Departmental	\$725,507	\$1,831,401
Prks & OS - Hort Svcs		\$955,896
Prks & OS - Parks West Svcs		\$619,523
Prks & OS - Parks East Svcs		\$649,748
Prks & OS - ROW Svcs		\$539,473
Subtotal	<u>\$5,347,984</u>	<u>\$28,563,737</u>
Proposed Costs	<u>\$5,347,984</u>	<u>\$28,563,737</u>

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use		\$173,271	
Equipment Use		\$1,193,284	
City Attorney	\$908,500		
Human Resources	\$1,319,400		
IT - Operations	\$2,388,300		
Mayor and Council	\$242,600		
City Clerk	\$401,800		
City Manager - Admin	\$3,501,000	(\$46,000)	
CPDS - Executive	\$647,800		
Finance - Admin	\$2,423,400		
IT - Voice Comm & GIS	\$488,800		
Special Ops Bureau - Mgmt & Supt	\$389,600		
Special Ops Bureau	\$2,715,800		
Rec and Parks - Admin	\$614,300		
Rec Svcs - Admin	\$524,200	(\$120,000)	
Prks & OS - Admin	\$570,100		
Comm Svcs - Admin	\$282,900		
Facilities	\$2,857,200		
Office of Chief - Mgmt & Support	\$368,000		
Public Works - Mgmt & Support	\$466,330		
Fleet Services	\$1,301,950		
Non-Departmental	\$12,009,902	(\$9,330,000)	
Prks & OS - Hort Svcs	\$838,400		
Prks & OS - Parks West Svcs	\$514,400		
Prks & OS - Parks East Svcs	\$458,200		
Prks & OS - ROW Svcs	\$460,300		
CPDS Housing			\$97,932
P&Z - Development Review			\$515,496
P&Z - Zoning Ordinance			\$406,254
P&Z - Historic Preservation			\$158,209
Insp Svcs - Apps, Processing, Permits			\$710,153
Inspection and Code Enforcement			\$578,507
Long Range Planning			\$471,098
Office of Chief - Comm Svcs Office			\$142,806
Police - Field Services			\$1,628,947
Police - Administrative Services			\$403,848
PW - Contract Management			\$351,909
Traffic and Transportation			\$414,233
Ops and Maintenance			\$1,133,979
Engineering			\$189,366
Environmental Management			\$173,463
Rec and Parks Capital Projects			\$399,152
Rec and Parks Special Events			\$309,986
Fac Civic Ctr Complex			\$544,704
Rec Svcs Afterschool			\$151,963
Rec Svcs Teens			\$148,443

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Rec Srvs Summer Plygrnds			\$107,552
Rec Srvs Outdoor Rec			\$102,689
Rec Srvs Arts			\$176,650
Fac Lincoln Park comm Ctr			\$310,092
Fac Twinbrook Comm Rec Ctr			\$353,140
Fac Croydon Creek Nature Ctr			\$222,764
Fac Thomas Farm Comm Ctr			\$397,901
Rec Srvs Summer Camps			\$148,084
Rec Srvs Classes			\$145,140
Rec Srvs Childcare			\$177,413
Sr Citz Srvs Sr. Ctr. Ops			\$291,636
Sr Citz Srvs Sr Citz Soc Serv			\$160,980
Sr Citz Srvs Sr Citz Rec			\$54,104
Sr Citz Srvs Sr Citz Sprts & Exer			\$41,679
Rec Srvs Adult Sports			\$104,584
Rec Srvs Youth Sports			\$99,840
Prks & OS Forestry Dev Review			\$88,192
Prks & OS Athletic Field Srvs			\$295,913
Fac Swim Ctr			\$398,386
Comm Srvs Youth & family Srvs			\$253,459
Comm Srvs Link to Lrng			\$175,340
Water			\$1,000,111
Sewer			\$541,647
Refuse			\$977,469
Parking			\$656,979
Stormwater Mgmt			\$604,938
CDBG			\$54,743
Town Center Mgmt			\$234,251
Speed Camera			\$222,321
P&R RedGate Golf Crs Crs Ops			\$262,073
P&R RedGate Golf Crs CH Srvs			\$69,425
Other (0803 - Fleet, 950 Non-Dpt)			\$18,985
Special Activities			\$241,649
Debt Service			\$51,372
Comm Srvs Community Programs			\$228,376
Capital Projects			\$118,258
Other			\$4,680,824
Prks & OS Urban Forestry			\$216,346
Unallocated			\$5,347,984
Direct Billed			
Total	\$36,693,182	(\$8,129,445)	\$28,563,737

Detail of Allocated Costs

Departments	<u>Building Use</u>	<u>Equipment Use</u>	<u>City Attorney</u>	<u>Human Resources</u>	<u>IT - Operations</u>	<u>Mayor and Council</u>	<u>City Clerk</u>	<u>City Manager - Admin</u>	<u>CPDS - Executive</u>	<u>Finance - Admin</u>
Schedule:	1.006	2.005	3.004	4.004	5.010	6.004	7.005	8.017	9.004	10.010
Building Use	(\$173,271)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Use	\$0	(\$1,193,284)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Attorney	\$1,437	\$0	(\$1,139,568)	\$12,644	\$16,482	\$27,803	\$16,856	\$87,571	\$0	\$12,108
Human Resources	\$2,471	\$0	\$102,305	(\$1,740,015)	\$85,716	\$2,317	\$1,405	\$42,166	\$0	\$77,341
IT - Operations	\$4,524	\$78,146	\$5,683	\$49,577	(\$2,786,110)	\$4,634	\$2,809	\$32,583	\$0	\$114,271
Mayor and Council	\$0	\$0	\$113,673	\$0	\$19,318	(\$590,244)	\$164,971	\$26,959	\$0	\$14,520
City Clerk	\$0	\$0	\$51,153	\$9,595	\$19,318	\$8,169	(\$559,725)	\$26,966	\$0	\$13,743
City Manager - Admin	\$7,186	\$33,317	\$76,729	\$89,559	\$168,356	\$40,845	\$17,109	(\$4,320,005)	\$0	\$140,453
CPDS - Executive	\$7,084	\$24,344	\$102,305	\$15,993	\$317,542	\$44,930	\$18,819	\$247,146	(\$1,699,483)	\$64,772
Finance - Admin	\$7,827	\$2,336	\$79,571	\$68,768	\$533,745	\$112,323	\$47,050	\$384,674	\$0	(\$3,980,951)
IT - Voice Comm & GIS	\$0	\$0	\$0	\$6,397	\$139,339	\$0	\$0	\$1,023	\$0	\$25,449
Special Ops Bureau - Mgmt & Supt	\$0	\$0	\$0	\$9,595	\$117,840	\$0	\$0	\$3,780	\$0	\$55,735
Special Ops Bureau	\$0	\$0	\$0	\$81,565	\$0	\$0	\$0	\$13,049	\$0	\$20,026
Rec and Parks - Admin	\$32,099	\$2,296	\$56,836	\$12,154	\$182,663	\$69,436	\$29,085	\$1,260,230	\$0	\$94,263
Rec Svcs - Admin	\$0	\$0	\$22,734	\$12,794	\$23,182	\$4,085	\$1,711	\$27,146	\$0	\$25,526
Prks & OS - Admin	\$0	\$361,604	\$11,368	\$19,191	\$19,318	\$2,042	\$855	\$11,811	\$0	\$38,986
Comm Svcs - Admin	\$0	\$0	\$11,368	\$9,595	\$7,728	\$4,085	\$1,711	\$15,350	\$0	\$23,306
Facilities	\$0	\$0	\$0	\$49,897	\$23,182	\$20,422	\$8,554	\$53,968	\$0	\$104,359
Office of Chief - Mgmt & Support	\$27,103	\$241,240	\$5,683	\$9,595	\$192,093	\$30,634	\$12,832	\$196,599	\$0	\$60,687
Public Works - Mgmt & Support	\$9,398	\$428,563	\$34,102	\$13,114	\$70,404	\$12,254	\$5,133	\$239,635	\$0	\$77,139
Fleet Services	\$522	\$0	\$0	\$27,188	\$11,591	\$10,211	\$4,278	\$27,281	\$0	\$119,863
Non-Departmental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,694
Prks & OS - Hort Svcs	\$0	\$0	\$0	\$22,390	\$7,728	\$0	\$0	\$3,582	\$0	\$49,681
Prks & OS - Parks West Svcs	\$0	\$0	\$0	\$25,589	\$0	\$0	\$0	\$4,093	\$0	\$27,681
Prks & OS - Parks East Svcs	\$0	\$0	\$0	\$20,791	\$0	\$0	\$0	\$3,325	\$0	\$34,592
Prks & OS - ROW Svcs	\$0	\$0	\$0	\$14,393	\$3,863	\$0	\$0	\$2,302	\$0	\$22,984
CPDS Housing	\$0	\$0	\$5,683	\$4,478	\$7,728	\$0	\$0	\$717	\$64,305	\$6,673
P&Z - Development Review	\$0	\$0	\$79,571	\$22,390	\$27,045	\$2,042	\$855	\$8,168	\$321,524	\$12,027
P&Z - Zoning Ordinance	\$0	\$0	\$11,368	\$9,595	\$15,454	\$55,141	\$23,097	\$125,367	\$137,796	\$10,388
P&Z - Historic Preservation	\$0	\$0	\$5,683	\$5,758	\$7,728	\$6,126	\$2,566	\$31,076	\$82,677	\$5,617
Insp Svcs - Apps, Processing, Permits	\$0	\$0	\$11,368	\$31,985	\$50,227	\$4,085	\$1,711	\$14,290	\$459,320	\$16,716
Inspection and Code Enforcement	\$0	\$0	\$56,836	\$25,589	\$57,954	\$0	\$0	\$4,871	\$367,456	\$19,066
Long Range Planning	\$0	\$0	\$11,368	\$18,552	\$27,045	\$26,549	\$11,120	\$62,589	\$266,405	\$12,445
Office of Chief - Comm Svcs Office	\$27,103	\$0	\$0	\$3,199	\$3,863	\$0	\$0	\$1,735	\$0	\$2,982
Police - Field Services	\$0	\$0	\$11,368	\$124,743	\$30,908	\$0	\$0	\$20,627	\$0	\$82,127
Police - Administrative Services	\$0	\$0	\$11,368	\$31,985	\$19,318	\$0	\$0	\$5,832	\$0	\$57,615
PW - Contract Management	\$1,013	\$0	\$11,368	\$23,350	\$58,920	\$8,169	\$3,421	\$24,989	\$0	\$27,166
Traffic and Transportation	\$2,006	\$0	\$45,469	\$28,786	\$30,908	\$14,296	\$5,988	\$45,458	\$0	\$57,029
Ops and Maintenance	\$0	\$0	\$0	\$68,768	\$5,988	\$2,042	\$855	\$17,015	\$0	\$107,310
Engineering	\$811	\$0	\$34,102	\$8,796	\$14,488	\$16,338	\$6,844	\$38,097	\$0	\$17,406
Environmental Management	\$0	\$0	\$34,102	\$4,478	\$32,454	\$14,296	\$5,988	\$32,822	\$0	\$13,069
Rec and Parks Capital Projects	\$0	\$0	\$11,368	\$6,397	\$7,728	\$0	\$0	\$2,480	\$0	\$3,685
Rec and Parks Special Events	\$0	\$0	\$0	\$15,993	\$11,591	\$2,042	\$855	\$8,013	\$0	\$41,934
Fac Civic Ctr Complex	\$0	\$7,862	\$0	\$30,386	\$34,773	\$0	\$0	\$22,883	\$0	\$51,232

Detail of Allocated Costs

Departments	<u>IT - Voice Comm</u>	<u>Special Ops</u>	<u>Special Ops</u>	<u>Rec and Parks -</u>	<u>Rec Svcs -</u>	<u>Prks & OS -</u>	<u>Comm Svcs -</u>	<u>Facilities</u>	<u>Office of Chief -</u>	<u>Public Works -</u>
	<u>& GIS</u>	<u>Bureau - Mgmt &</u>	<u>Bureau</u>	<u>Admin</u>	<u>Admin</u>	<u>Admin</u>	<u>Admin</u>		<u>Mgmt & Support</u>	<u>Mgmt & Support</u>
		<u>Supt</u>								
Schedule:	11.005	12.004	13.004	14.004	15.004	16.004	17.005	18.017	19.004	20.005
Building Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Attorney	\$5,874	\$0	\$0	\$0	\$0	\$0	\$0	\$13,854	\$0	\$0
Human Resources	\$15,941	\$0	\$0	\$0	\$0	\$0	\$0	\$24,743	\$0	\$0
IT - Operations	\$25,731	\$0	\$0	\$0	\$0	\$0	\$0	\$44,535	\$0	\$0
Mayor and Council	\$5,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Clerk	\$10,068	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Manager - Admin	\$38,170	\$0	\$0	\$0	\$0	\$0	\$0	\$69,271	\$0	\$0
CPDS - Executive	\$94,587	\$0	\$0	\$0	\$0	\$0	\$0	\$68,281	\$0	\$0
Finance - Admin	\$34,542	\$0	\$0	\$0	\$0	\$0	\$0	\$130,834	\$0	\$0
IT - Voice Comm & GIS	(\$753,263)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Ops Bureau - Mgmt & Supt	\$0	(\$655,958)	\$0	\$0	\$0	\$0	\$0	\$0	\$60,648	\$0
Special Ops Bureau	\$0	\$424,541	(\$3,873,392)	\$0	\$0	\$0	\$0	\$0	\$515,504	\$0
Rec and Parks - Admin	\$203,870	\$0	\$0	(\$2,794,268)	\$14,556	\$0	\$0	\$139,776	\$0	\$0
Rec Svcs - Admin	\$0	\$0	\$0	\$219,242	(\$780,972)	\$0	\$0	\$0	\$0	\$0
Prks & OS - Admin	\$0	\$0	\$0	\$171,239	\$0	(\$1,261,795)	\$0	\$0	\$0	\$0
Comm Svcs - Admin	\$0	\$0	\$0	\$87,815	\$0	\$0	(\$461,286)	\$0	\$0	\$0
Facilities	\$0	\$0	\$0	\$117,965	\$0	\$53,776	\$0	(\$3,375,931)	\$0	\$0
Office of Chief - Mgmt & Support	\$10,491	\$0	\$0	\$0	\$0	\$0	\$0	\$612,736	(\$1,822,671)	\$0
Public Works - Mgmt & Support	\$236,231	\$0	\$0	\$0	\$0	\$0	\$0	\$88,770	\$0	(\$1,712,964)
Fleet Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,122	\$0	\$96,930
Non-Departmental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prks & OS - Hort Svcs	\$0	\$0	\$0	\$6,147	\$0	\$53,319	\$0	\$0	\$0	\$0
Prks & OS - Parks West Svcs	\$0	\$0	\$0	\$6,147	\$0	\$43,936	\$0	\$0	\$0	\$0
Prks & OS - Parks East Svcs	\$0	\$0	\$0	\$6,147	\$0	\$48,513	\$0	\$0	\$0	\$0
Prks & OS - ROW Svcs	\$0	\$0	\$0	\$6,147	\$0	\$53,319	\$0	\$0	\$0	\$0
CPDS Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P&Z - Development Review	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P&Z - Zoning Ordinance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P&Z - Historic Preservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insp Svcs - Apps, Processing, Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Inspection and Code Enforcement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long Range Planning	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office of Chief - Comm Svcs Office	\$72,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,930	\$0
Police - Field Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$972,285	\$0
Police - Administrative Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$249,304	\$0
PW - Contract Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,246
Traffic and Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,964	\$0	\$102,632
Ops and Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,271	\$0	\$245,175
Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,880	\$0	\$31,360
Environmental Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,964
Rec and Parks Capital Projects	\$0	\$0	\$0	\$195,241	\$60,956	\$99,086	\$0	\$0	\$0	\$0
Rec and Parks Special Events	\$0	\$0	\$56,854	\$89,864	\$20,228	\$11,671	\$0	\$0	\$0	\$0
Fac Civic Ctr Complex	\$0	\$0	\$0	\$42,736	\$0	\$11,671	\$0	\$100,900	\$0	\$0

Detail of Allocated Costs

Departments	<u>Fleet Services</u>	<u>Non-Departmental</u>	<u>Prks & OS - Hort</u>	<u>Prks & OS -</u>	<u>Prks & OS -</u>	<u>Prks & OS -</u>	<u>Total Plan</u>
		<u>al</u>	<u>Srvs</u>	<u>Parks West Srvs</u>	<u>Parks East Srvs</u>	<u>ROW Srvs</u>	<u>Allocated</u>
Schedule:	21.005	22.006	23.010	24.010	25.011	26.011	
Building Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Attorney	\$0	\$34,505	\$1,275	\$117	\$152	\$390	\$0
Human Resources	\$0	\$62,796	\$2,186	\$218	\$283	\$727	\$0
IT - Operations	\$0	\$29,138	\$4,008	\$386	\$500	\$1,285	\$0
Mayor and Council	\$0	\$3,030	\$0	\$0	\$0	\$0	\$0
City Clerk	\$0	\$18,913	\$0	\$0	\$0	\$0	\$0
City Manager - Admin	\$10,186	\$164,149	\$6,377	\$587	\$759	\$1,952	\$0
CPDS - Executive	\$5,093	\$31,249	\$6,286	\$579	\$749	\$1,924	\$0
Finance - Admin	\$10,186	\$129,848	\$6,559	\$1,653	\$2,139	\$5,496	\$0
IT - Voice Comm & GIS	\$5,093	\$87,162	\$0	\$0	\$0	\$0	\$0
Special Ops Bureau - Mgmt & Supt	\$0	\$18,760	\$0	\$0	\$0	\$0	\$0
Special Ops Bureau	\$45,829	\$57,078	\$0	\$0	\$0	\$0	\$0
Rec and Parks - Admin	\$40,741	\$25,272	\$6,468	\$1,819	\$2,354	\$6,050	\$0
Rec Srvs - Admin	\$15,278	\$25,074	\$0	\$0	\$0	\$0	\$0
Prks & OS - Admin	\$20,370	\$34,911	\$0	\$0	\$0	\$0	\$0
Comm Srvs - Admin	\$0	\$17,428	\$0	\$0	\$0	\$0	\$0
Facilities	\$50,926	\$35,682	\$0	\$0	\$0	\$0	\$0
Office of Chief - Mgmt & Support	\$0	\$18,491	\$24,049	\$2,214	\$2,864	\$7,360	\$0
Public Works - Mgmt & Support	\$5,093	\$24,814	\$1,308	\$120	\$156	\$400	\$0
Fleet Services	(\$1,741,633)	\$55,629	\$0	\$1,258	\$1,628	\$4,182	\$0
Non-Departmental	\$0	(\$2,734,596)	\$0	\$0	\$0	\$0	\$0
Prks & OS - Hort Srvs	\$22,362	\$10,803	(\$1,014,412)	\$0	\$0	\$0	\$0
Prks & OS - Parks West Srvs	\$0	\$6,628	\$0	(\$628,474)	\$0	\$0	\$0
Prks & OS - Parks East Srvs	\$83,860	\$5,904	\$0	\$0	(\$661,332)	\$0	\$0
Prks & OS - ROW Srvs	\$0	\$5,931	\$0	\$0	\$0	(\$569,239)	\$0
CPDS Housing	\$0	\$8,348	\$0	\$0	\$0	\$0	\$97,932
P&Z - Development Review	\$0	\$41,874	\$0	\$0	\$0	\$0	\$515,496
P&Z - Zoning Ordinance	\$0	\$18,048	\$0	\$0	\$0	\$0	\$406,254
P&Z - Historic Preservation	\$0	\$10,978	\$0	\$0	\$0	\$0	\$158,209
Insp Svcs - Apps, Processing, Permits	\$61,497	\$58,954	\$0	\$0	\$0	\$0	\$710,153
Inspection and Code Enforcement	\$0	\$46,735	\$0	\$0	\$0	\$0	\$578,507
Long Range Planning	\$0	\$35,025	\$0	\$0	\$0	\$0	\$471,098
Office of Chief - Comm Svcs Office	\$0	\$6,409	\$0	\$0	\$0	\$0	\$142,806
Police - Field Services	\$324,259	\$62,630	\$0	\$0	\$0	\$0	\$1,628,947
Police - Administrative Services	\$0	\$28,426	\$0	\$0	\$0	\$0	\$403,848
PW - Contract Management	\$67,088	\$43,179	\$0	\$0	\$0	\$0	\$351,909
Traffic and Transportation	\$22,362	\$32,922	\$2,769	\$275	\$391	\$978	\$414,233
Ops and Maintenance	\$519,933	\$125,708	\$0	\$684	\$910	\$2,320	\$1,133,979
Engineering	\$0	\$10,460	\$1,120	\$111	\$158	\$395	\$189,366
Environmental Management	\$11,182	\$9,108	\$0	\$0	\$0	\$0	\$173,463
Rec and Parks Capital Projects	\$0	\$12,211	\$0	\$0	\$0	\$0	\$399,152
Rec and Parks Special Events	\$16,772	\$34,169	\$0	\$0	\$0	\$0	\$309,986
Fac Civic Ctr Complex	\$5,591	\$61,852	\$139,283	\$0	\$14,493	\$21,042	\$544,704

FY 2009/10[illegible]

Detail of Allocated Costs

Departments	<u>Fleet Services</u>	<u>Non-Department</u>	<u>Prks & OS - Hort</u>	<u>Prks & OS -</u>	<u>Prks & OS -</u>	<u>Prks & OS -</u>	<u>Total Plan</u>
		<u>al</u>	<u>Srvs</u>	<u>Parks West Srvs</u>	<u>Parks East Srvs</u>	<u>ROW Srvs</u>	<u>Allocated</u>
Rec Srvs Afterschool	\$0	\$13,593	\$0	\$0	\$0	\$0	\$151,963
Rec Srvs Teens	\$0	\$10,064	\$0	\$0	\$0	\$0	\$148,443
Rec Srvs Summer Plygrnds	\$0	\$4,114	\$0	\$0	\$0	\$0	\$107,552
Rec Srvs Outdoor Rec	\$0	\$2,125	\$0	\$0	\$0	\$0	\$102,689
Rec Srvs Arts	\$0	\$13,171	\$0	\$0	\$0	\$0	\$176,650
Fac Lincoln Park comm Ctr	\$0	\$21,950	\$2,763	\$1,567	\$6,874	\$5,830	\$310,092
Fac Twinbrook Comm Rec Ctr	\$0	\$15,552	\$2,763	\$1,567	\$6,874	\$5,830	\$353,140
Fac Croydon Creek Nature Ctr	\$0	\$12,341	\$2,760	\$1,567	\$6,873	\$5,832	\$222,764
Fac Thomas Farm Comm Ctr	\$0	\$14,212	\$2,763	\$1,567	\$6,874	\$5,830	\$397,901
Rec Srvs Summer Camps	\$0	\$13,693	\$0	\$0	\$0	\$0	\$148,084
Rec Srvs Classes	\$0	\$13,432	\$0	\$0	\$0	\$0	\$145,140
Rec Srvs Childcare	\$0	\$29,907	\$0	\$0	\$0	\$0	\$177,413
Sr Citz Srvs Sr. Ctr. Ops	\$0	\$30,402	\$0	\$17,834	\$8,223	\$21,042	\$291,636
Sr Citz Srvs Sr Citz Soc Serv	\$33,545	\$42,089	\$0	\$0	\$0	\$0	\$160,980
Sr Citz Srvs Sr Citz Rec	\$0	\$11,780	\$0	\$0	\$0	\$0	\$54,104
Sr Citz Srvs Sr Citz Spts & Exer	\$0	\$9,236	\$0	\$0	\$0	\$0	\$41,679
Rec Srvs Adult Sports	\$0	\$10,363	\$0	\$0	\$0	\$0	\$104,584
Rec Srvs Youth Sports	\$0	\$15,660	\$0	\$0	\$0	\$0	\$99,840
Prks & OS Forestry Dev Review	\$0	\$11,560	\$0	\$0	\$0	\$0	\$88,192
Prks & OS Athletic Field Srvs	\$139,767	\$42,814	\$0	\$0	\$0	\$0	\$295,913
Fac Swim Ctr	\$0	\$66,783	\$50,166	\$27,744	\$0	\$0	\$398,386
Comm Srvs Youth & family Srvs	\$11,182	\$21,292	\$0	\$0	\$0	\$0	\$253,459
Comm Srvs Link to Lrng	\$0	\$14,706	\$0	\$0	\$0	\$0	\$175,340
Water	\$28,769	\$0	\$1,831	\$694	\$9,165	\$23,428	\$1,000,111
Sewer	\$18,762	\$0	\$610	\$539	\$725	\$1,839	\$541,647
Refuse	\$75,050	\$0	\$0	\$881	\$1,177	\$2,997	\$977,469
Parking	\$3,752	\$0	\$0	\$0	\$0	\$0	\$656,979
Stormwater Mgmt	\$8,756	\$0	\$2,542	\$401	\$559	\$1,403	\$604,938
CDBG	\$0	\$0	\$0	\$0	\$0	\$0	\$54,743
Town Center Mgmt	\$0	\$0	\$0	\$0	\$0	\$0	\$234,251
Speed Camera	\$1,251	\$0	\$0	\$0	\$0	\$0	\$222,321
P&R RedGate Golf Crs Crs Ops	\$10,007	\$0	\$0	\$0	\$0	\$0	\$262,073
P&R RedGate Golf Crs CH Srvs	\$0	\$0	\$0	\$0	\$0	\$0	\$69,425
Other (0803 - Fleet, 950 Non-Dpt)	\$0	\$0	\$0	\$0	\$0	\$0	\$18,985
Special Activities	\$0	\$0	\$0	\$0	\$0	\$0	\$241,649
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$51,372
Comm Srvs Community Programs	\$0	\$6,545	\$0	\$0	\$0	\$0	\$228,376
Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$118,258
Other	\$0	\$0	\$746,526	\$564,092	\$586,452	\$440,707	\$4,680,824
Prks & OS Urban Forestry	\$67,091	\$11,474	\$0	\$0	\$0	\$0	\$216,346
Subtotal	\$0	(\$725,507)	\$0	\$0	\$0	\$0	\$23,215,753
Unallocated		\$725,507					\$5,347,984
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$28,563,737

Rockville FC FY 09/10
Summary of allocation basis

Department	Basis of allocation
1 - Building Use	
1.003 City Hall	Square Footage Occupied by Department
1.004 Maint. Complex	Square Footage Occupied by Department
1.005 Civic Center	Square Footage Occupied by Department
2 - Equipment Use	
2.003 Machinery / Equipment	Cost of Equipment in Each Department (General Fund)
2.004 Vehicles	Cost of Vehicles in Each Department (General Fund)
1104000100 - City Attorney	
3.003 Legal Advice	Estimated level of effort
1104502101 - Human Resources	
4.003 HR Services	Number of FTE's - All Departments
1107500100 - IT - Operations	
5.003 IT Infrastructure / Support	# of PC's per Department
5.004 GIS / Voice Dept. Admin	Direct to IT - GIS / Voice
5.005 ERP	Staff time supporting HR and Finance
5.006 Recreation Registration	Direct to Recreation
5.007 Permitting	Amount Paid for Permits by Department / Cost Center
5.008 Police Applications	Direct to Police
5.009 Telecommunications / Regulatory Support	Level of Support for fees Charged by User Departments
1105000100 - Mayor and Council	
6.003 Legislative & Policy Making	# of Agenda Items, Board / Committee Appointments, Public Hearings
1105001100 - City Clerk	
7.003 M&C Support	Direct Allocation to Mayor and Council
7.004 Agendas & Meetings	# of Agenda Items, Board / Committee Appointments, Public Hearings
1105500101 - City Manager - Admin	
8.003 Administration	# of Agenda Items, Board / Committee Appointments, Public Hearings
8.004 Management Systems A	# of Agenda Items, Board / Committee Appointments, Public Hearings
8.005 Organizational Development	Number of FTE per Department / Division
8.006 PIO	PIO Activities per Department
8.007 Website and Intranet	Web Updates Per Department
8.008 Cable TV	Programming Hours Per Department
8.009 Citywide Graphics	# of Graphic Jobs Per Department
8.010 Rec & Park Graphics	Direct to Rec and Parks
8.011 Citywide Printing	# of Print Impressions per Department
8.012 Rec & Park Printing	Direct to Rec and Parks
8.013 Rec & Park Guide / Sr. Center mailing	Budgeted Postage per Department per Known Publications
8.014 Postage - Metered	Budgeted Postage per Department
8.015 Citywide Copy Center	# of Copies per Department
8.016 Rec & Park Copy Center	Direct to Rec and Parks
1106000100 - CPDS - Executive	

Rockville FC FY 09/10
Summary of allocation basis

Department

9.003 Department Administration

1107000100 - Finance - Admin

- 10.003 Budget
- 10.004 Accounting & Audit
- 10.005 Systems Support & Control
- 10.006 Revenue
- 10.007 Revenue Speed Camera / Parking
- 10.008 Purchasing & Contracts
- 10.009 Stockroom

1107500400 - IT - Voice Comm & GIS

- 11.003 Voice Communications Operations
- 11.004 GIS Operations

1108001401 - Special Ops Bureau - Mgmt & Supt

- 12.003 Special Ops Admin

1108001402 - Special Ops Bureau

- 13.003 Police Overtime

1109000101 - Rec and Parks - Admin

- 14.003 Department Administration

1109001001 - Rec Svcs - Admin

- 15.003 Rec Svcs Admin

1109007501 - Prks & OS - Admin

- 16.003 Parks Admin

1109009100 - Comm Svcs - Admin

- 17.003 CP Admin
- 17.004 CP Admin - Caregivers

1109008511 - Facilities

- 18.003 City Hall
- 18.004 Maintenance Complex
- 18.005 Civic Center
- 18.006 Water Plant
- 18.007 Senior Center
- 18.008 Swim Center
- 18.009 Golf
- 18.010 20 Courthouse
- 18.011 30 Courthouse

Basis of allocation

Number of FTE's in Departments Supervised - Planning & Zoning, Long Range Planning & Implementation, Management & Support, Inspection Services

Expenditures by Department / Division
of Account Transactions
of Systems Support Transactions
Cash Receipt transactions by General Fund Departments only
Split 50/50 between Speed Camera and Parking Funds
of PO's & Pcards issued
Stockroom orders by Department / Division

of Telephone and Analog Devices per Department / Division
of GIS Users per Department

of FTE in Divisions Supervised

Direct to Rec and Park Special Events

Overall Percentage of Staff Time Spent Managing Cost Centers

Overall Percentage of Staff Time Spent Managing Cost Centers

Overall Percentage of Staff Time Spent Managing Cost Centers

of FTE's in divisions Supervised
Direct allocation to Community Programs

Square Footage Occupied by Department
Square Footage Occupied by Department
Direct Allocation to Civic Center
Direct Allocation to Water Fund
Direct Allocation to Senior Center
Direct Allocation to Swim Center
Direct Allocation to RedGate Golf Course
Direct Allocation to Police
Square Footage Occupied by Department

Rockville FC FY 09/10
Summary of allocation basis

Department	Basis of allocation
18.012 TSMD	Direct Allocation to Town Center Maintenance District
18.013 Garages	Direct Allocation to Parking Fund
18.014 Rec Centers (large)	Square Footage of Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers
18.015 Rec Centers - Other	Direct Allocation to Other
18.016 Other	Direct Allocation to Other
1108001001 - Office of Chief - Mgmt & Support	
19.003 Police Administration	# of FTE's in Divisions Supervised
1108500100 - Public Works - Mgmt & Support	
20.003 PW Admin A	# of FTE's in Divisions Supervised
20.004 PW Admin B	# of FTE's in Divisions Supervised (General Fund only)
1108500803 - Fleet Services	
21.003 Fleet Overhead	# of Vehicles maintained by Department
21.004 General Fund Fleet Services	Number of Vehicles per General Fund Dept.
1109500100 - Non-Departmental	
22.003 WC, Unemployment, & disability Insurance	# of FTE's per Department / Division (General Fund Only)
22.004 Banking Services	Budgeted Expenditures by Department / Division (General Fund Only)
22.005 Contingency	Budgeted Expenditures by Department / Division (General Fund Only)
1109007522 - Prks & OS - Hort Svcs	
23.003 City Hall	Square Footage Occupied by Department
23.004 Civic Center	Direct Allocation to Civic Center
23.005 Senior Center	Direct Allocation to Senior Center
23.006 Swim Center	Direct Allocation to Swim Center
23.007 Rec Center (large)	Equal Distribution to Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers
23.008 Rec Center (other)	Direct Allocation to Other
23.009 Other	Direct Allocation to Other
1109007530 - Prks & OS - Parks West Svcs	
24.003 Senior Center	Direct Allocation to Senior Center
24.004 City Hall	Square Footage Occupied by Department
24.005 Maint. Complex	Square Footage Occupied by Department
24.006 Swim Center	Direct Allocation to Swim Center
24.007 Rec. Center (Large)	Equal Distribution to Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers
24.008 Rec Center (other)	Direct Allocation to Other
24.009 Other	Direct Allocation to Other
1109007532 - Prks & OS - Parks East Svcs	
25.003 City Hall	Square Footage Occupied by Department
25.004 Maintenance Complex	Square Footage Occupied by Department
25.005 Civic Center	Direct Allocation to Civic Center
25.006 Water Plant	Direct Allocation to Water Fund
25.007 Senior Center	Direct Allocation to Senior Center

Department	Basis of allocation
25.008 Rec Center (large)	Equal Distribution to Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers
25.009 Rec Center (other)	Direct Allocation to Other
25.010 Other	Direct Allocation to Other
1109007533 - Prks & OS - ROW Srvs	
26.003 City Hall	Square Footage Occupied by Department
26.004 Maintenance Complex	Square Footage Occupied by Department
26.005 Civic Center	Direct Allocation to Civic Center
26.006 Water Plant	Direct Allocation to Water Fund
26.007 Senior Center	Direct Allocation to Senior Center
26.008 Rec Center (large)	Equal Distribution to Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers
26.009 Rec Center (other)	Direct Allocation to Other
26.010 Other	Direct Allocation to Other

Building Use
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:				
Departmental cost adjustments:				
Building Use Allowance	\$173,271			
Total departmental cost adjustments:	<u>\$173,271</u>			<u>\$173,271</u>
Total to be allocated	<u>\$173,271</u>			<u>\$173,271</u>

Building Use
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Hall</u>	<u>Maint. Complex</u>	<u>Civic Center</u>
<u>Other Expense and Cost</u>					
SALARIES & WAGES					
FRINGE BENEFITS					
<u>Cost Adjustments</u>					
Building Use Allowance	\$173,271		\$144,816	\$3,140	\$25,315
Functional Cost	\$173,271		\$144,816	\$3,140	\$25,315
Allocable Costs	\$173,271		\$144,816	\$3,140	\$25,315
1st Allocation	\$173,271		\$144,816	\$3,140	\$25,315
Functional Cost					
Allocable Costs					
2nd Allocation					
Total allocated	\$173,271		\$144,816	\$3,140	\$25,315

Building Use
Detail allocation of
City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Office of Chief - Mgmt & Support	13,200	18.715 %	\$27,103		\$27,103		\$27,103
Traffic and Transportation	977	1.385 %	\$2,006		\$2,006		\$2,006
Engineering	395	0.560 %	\$811		\$811		\$811
Water	646	0.916 %	\$1,326		\$1,326		\$1,326
Sewer	215	0.305 %	\$441		\$441		\$441
Stormwater Mgmt	898	1.273 %	\$1,844		\$1,844		\$1,844
Finance - Admin	3,600	5.104 %	\$7,392		\$7,392		\$7,392
Human Resources	1,200	1.701 %	\$2,464		\$2,464		\$2,464
IT - Operations	2,200	3.119 %	\$4,517		\$4,517		\$4,517
Office of Chief - Comm Svcs Office	13,200	18.715 %	\$27,103		\$27,103		\$27,103
Rec and Parks - Admin	3,550	5.033 %	\$7,289		\$7,289		\$7,289
Other	18,950	26.868 %	\$38,909		\$38,909		\$38,909
CPDS - Executive	3,450	4.891 %	\$7,084		\$7,084		\$7,084
City Attorney	700	0.992 %	\$1,437		\$1,437		\$1,437
City Manager - Admin	3,500	4.962 %	\$7,186		\$7,186		\$7,186
Public Works - Mgmt & Support	3,850	5.461 %	\$7,904		\$7,904		\$7,904
Total	<u>70,531</u>	<u>100.000 %</u>	<u>\$144,816</u>		<u>\$144,816</u>		<u>\$144,816</u>

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Building Use
Detail allocation of
Maint. Complex

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Finance - Admin	6,000	13.859 %	\$435		\$435		\$435
Human Resources	100	0.231 %	\$7		\$7		\$7
IT - Operations	100	0.231 %	\$7		\$7		\$7
Rec and Parks - Admin	7,000	16.169 %	\$508		\$508		\$508
Other	2,300	5.313 %	\$167		\$167		\$167
Public Works - Mgmt & Support	20,600	47.584 %	\$1,494		\$1,494		\$1,494
Fleet Services	<u>7,192</u>	<u>16.613 %</u>	<u>\$522</u>		<u>\$522</u>		<u>\$522</u>
Total	43,292	100.000 %	\$3,140		\$3,140		\$3,140

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Building Use
Detail allocation of
Civic Center

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Rec and Parks - Admin	71,986	95.999 %	\$24,302		\$24,302		\$24,302
PW - Contract Management	3,000	4.001 %	\$1,013		\$1,013		\$1,013
Total	74,986	100.000 %	\$25,315		\$25,315		\$25,315

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Building Use
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>Maint. Complex</u>	<u>Civic Center</u>
City Attorney	\$1,437	\$1,437		
Human Resources	\$2,471	\$2,464	\$7	
IT - Operations	\$4,524	\$4,517	\$7	
City Manager - Admin	\$7,186	\$7,186		
CPDS - Executive	\$7,084	\$7,084		
Finance - Admin	\$7,827	\$7,392	\$435	
Rec and Parks - Admin	\$32,099	\$7,289	\$508	\$24,302
Office of Chief - Mgmt & Support	\$27,103	\$27,103		
Public Works - Mgmt & Support	\$9,398	\$7,904	\$1,494	
Fleet Services	\$522		\$522	
Office of Chief - Comm Svcs Office	\$27,103	\$27,103		
PW - Contract Management	\$1,013			\$1,013
Traffic and Transportation	\$2,006	\$2,006		
Engineering	\$811	\$811		
Water	\$1,326	\$1,326		
Sewer	\$441	\$441		
Stormwater Mgmt	\$1,844	\$1,844		
Other	\$39,076	\$38,909	\$167	
Total	\$173,271	\$144,816	\$3,140	\$25,315

Equipment Use
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:				
Departmental cost adjustments:				
Cost Adjustment	\$1,193,284			
Total departmental cost adjustments:	<u>\$1,193,284</u>			<u>\$1,193,284</u>
Total to be allocated	<u><u>\$1,193,284</u></u>			<u><u>\$1,193,284</u></u>

Equipment Use
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Machinery / Equipment</u>	<u>Vehicles</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Cost Adjustments</u>				
Cost Adjustment	\$1,193,284		\$199,916	\$993,368
Functional Cost	\$1,193,284		\$199,916	\$993,368
Allocable Costs	\$1,193,284		\$199,916	\$993,368
1st Allocation	\$1,193,284		\$199,916	\$993,368
Functional Cost				
Allocable Costs				
2nd Allocation				
Total allocated	\$1,193,284		\$199,916	\$993,368

Equipment Use
Detail allocation of
Machinery / Equipment

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Manager - Admin	29,762.0100	14.887 %	\$29,762		\$29,762		\$29,762
Finance - Admin	2,336.1100	1.169 %	\$2,336		\$2,336		\$2,336
IT - Operations	75,358.8600	37.695 %	\$75,359		\$75,359		\$75,359
Office of Chief - Mgmt & Support	33,526.0900	16.770 %	\$33,526		\$33,526		\$33,526
Public Works - Mgmt & Support	12,888.5100	6.447 %	\$12,889		\$12,889		\$12,889
Rec and Parks - Admin	2,295.6100	1.148 %	\$2,296		\$2,296		\$2,296
Fac Twinbrook Comm Rec Ctr	1,520.6300	0.761 %	\$1,521		\$1,521		\$1,521
Fac Lincoln Park comm Ctr	1,289.2400	0.645 %	\$1,289		\$1,289		\$1,289
Sr Citz Srvs Sr. Ctr. Ops	3,616.0100	1.809 %	\$3,616		\$3,616		\$3,616
Fac Swim Ctr	5,243.2200	2.623 %	\$5,243		\$5,243		\$5,243
Fac Civic Ctr Complex	7,861.7900	3.933 %	\$7,862		\$7,862		\$7,862
Fac Thomas Farm Comm Ctr	1,906.5500	0.954 %	\$1,907		\$1,907		\$1,907
Prks & OS - Admin	22,310.8800	11.159 %	\$22,310		\$22,310		\$22,310
Total	199,915.5100	100.000 %	\$199,916		\$199,916		\$199,916

(A) Alloc basis: Cost of Equipment in Each Department (General Fund)

Source:

Equipment Use
Detail allocation of
Vehicles

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Manager - Admin	3,555	0.358 %	\$3,555		\$3,555		\$3,555
CPDS - Executive	24,344	2.451 %	\$24,344		\$24,344		\$24,344
IT - Operations	2,787	0.281 %	\$2,787		\$2,787		\$2,787
Office of Chief - Mgmt & Support	207,714	20.910 %	\$207,714		\$207,714		\$207,714
Public Works - Mgmt & Support	415,674	41.845 %	\$415,674		\$415,674		\$415,674
Prks & OS - Admin	339,294	34.155 %	\$339,294		\$339,294		\$339,294
Total	993,368	100.000 %	\$993,368		\$993,368		\$993,368

(A) Alloc basis: Cost of Vehicles in Each Department (General Fund)

Source:

Equipment Use
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Machinery / Equipment</u>	<u>Vehicles</u>
IT - Operations	\$78,146	\$75,359	\$2,787
City Manager - Admin	\$33,317	\$29,762	\$3,555
CPDS - Executive	\$24,344		\$24,344
Finance - Admin	\$2,336	\$2,336	
Rec and Parks - Admin	\$2,296	\$2,296	
Prks & OS - Admin	\$361,604	\$22,310	\$339,294
Office of Chief - Mgmt & Support	\$241,240	\$33,526	\$207,714
Public Works - Mgmt & Support	\$428,563	\$12,889	\$415,674
Fac Civic Ctr Complex	\$7,862	\$7,862	
Fac Lincoln Park comm Ctr	\$1,289	\$1,289	
Fac Twinbrook Comm Rec Ctr	\$1,521	\$1,521	
Fac Thomas Farm Comm Ctr	\$1,907	\$1,907	
Sr Citz Srvs Sr. Ctr. Ops	\$3,616	\$3,616	
Fac Swim Ctr	\$5,243	\$5,243	
Total	<u>\$1,193,284</u>	<u>\$199,916</u>	<u>\$993,368</u>

City Attorney
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$908,500			\$908,500
Allocated additions:				
1 - Building Use	\$1,437		\$1,437	
1104502101 - Human Resources		\$12,644	\$12,644	
1107500100 - IT - Operations		\$16,482	\$16,482	
1105000100 - Mayor and Council		\$27,803	\$27,803	
1105001100 - City Clerk		\$16,856	\$16,856	
1105500101 - City Manager - Admin		\$87,571	\$87,571	
1107000100 - Finance - Admin		\$12,108	\$12,108	
1107500400 - IT - Voice Comm & GIS		\$5,874	\$5,874	
1109008511 - Facilities		\$13,854	\$13,854	
1109500100 - Non-Departmental		\$34,505	\$34,505	
1109007522 - Prks & OS - Hort Srvs		\$1,275	\$1,275	
1109007530 - Prks & OS - Parks West Srvs		\$117	\$117	
1109007532 - Prks & OS - Parks East Srvs		\$152	\$152	
1109007533 - Prks & OS - ROW Srvs		\$390	\$390	
Total allocated additions:	\$1,437	\$229,631	\$231,068	\$231,068
Total to be allocated	<u>\$909,937</u>	<u>\$229,631</u>		<u>\$1,139,568</u>

City Attorney
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Legal Advice</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$563,400		\$563,400
FRINGE BENEFITS	\$101,600		\$101,600
<u>Other Expense and Cost</u>			
Legal Fees	\$195,900		\$195,900
Travel Outside Metro Area	\$5,000		\$5,000
Class/Professional Development	\$5,000		\$5,000
Dues, Fees & Publications	\$19,600		\$19,600
Office Equip Service / Maint	\$100		\$100
Other Equip Lease	\$5,000		\$5,000
Program Supplies	\$3,900		\$3,900
Furniture & Equipment <\$5000	\$4,000		\$4,000
Computer Equipment	\$5,000		\$5,000
Departmental Expenditures	\$908,500		\$908,500
Additions: 1st			
Other	\$1,437	\$1,437	
Functional Cost	\$909,937	\$1,437	\$908,500
Reallocate Admin		(\$1,437)	\$1,437
Allocable Costs	\$909,937		\$909,937
1st Allocation	\$909,937		\$909,937
Additions: 2nd			
Other	\$229,631	\$229,631	
Functional Cost	\$229,631	\$229,631	
Reallocate Admin		(\$229,631)	\$229,631
Allocable Costs	\$229,631		\$229,631
2nd Allocation	\$229,631		\$229,631
Total allocated	\$1,139,568		\$1,139,568

City Attorney
Detail allocation of
Legal Advice

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Human Resources	9.0000	8.978 %	\$81,690		\$81,690	\$20,615	\$102,305
Mayor and Council	10.0000	9.975 %	\$90,767		\$90,767	\$22,906	\$113,673
City Clerk	4.5000	4.489 %	\$40,845		\$40,845	\$10,308	\$51,153
City Manager - Admin	6.7500	6.733 %	\$61,268		\$61,268	\$15,461	\$76,729
CPDS - Executive	9.0000	8.978 %	\$81,690		\$81,690	\$20,615	\$102,305
CPDS Housing	0.5000	0.499 %	\$4,538		\$4,538	\$1,145	\$5,683
P&Z - Development Review	7.0000	6.983 %	\$63,537		\$63,537	\$16,034	\$79,571
P&Z - Zoning Ordinance	1.0000	0.998 %	\$9,077		\$9,077	\$2,291	\$11,368
P&Z - Historic Preservation	0.5000	0.499 %	\$4,538		\$4,538	\$1,145	\$5,683
Insp Svcs - Apps, Processing, Permits	1.0000	0.998 %	\$9,077		\$9,077	\$2,291	\$11,368
Inspection and Code Enforcement	5.0000	4.988 %	\$45,383		\$45,383	\$11,453	\$56,836
Long Range Planning	1.0000	0.998 %	\$9,077		\$9,077	\$2,291	\$11,368
Finance - Admin	7.0000	6.983 %	\$63,537		\$63,537	\$16,034	\$79,571
IT - Operations	0.5000	0.499 %	\$4,538		\$4,538	\$1,145	\$5,683
Office of Chief - Mgmt & Support	0.5000	0.499 %	\$4,538		\$4,538	\$1,145	\$5,683
Police - Field Services	1.0000	0.998 %	\$9,077		\$9,077	\$2,291	\$11,368
Police - Administrative Services	1.0000	0.998 %	\$9,077		\$9,077	\$2,291	\$11,368
Public Works - Mgmt & Support	3.0000	2.993 %	\$27,230		\$27,230	\$6,872	\$34,102
PW - Contract Management	1.0000	0.998 %	\$9,077		\$9,077	\$2,291	\$11,368
Traffic and Transportation	4.0000	3.990 %	\$36,307		\$36,307	\$9,162	\$45,469
Engineering	3.0000	2.993 %	\$27,230		\$27,230	\$6,872	\$34,102
Environmental Management	3.0000	2.993 %	\$27,230		\$27,230	\$6,872	\$34,102
Rec and Parks - Admin	5.0000	4.988 %	\$45,383		\$45,383	\$11,453	\$56,836
Rec and Parks Capital Projects	1.0000	0.998 %	\$9,077		\$9,077	\$2,291	\$11,368
Rec Svcs - Admin	2.0000	1.995 %	\$18,153		\$18,153	\$4,581	\$22,734
Comm Svcs - Admin	1.0000	0.998 %	\$9,077		\$9,077	\$2,291	\$11,368
Prks & OS Forestry Dev Review	2.0000	1.995 %	\$18,153		\$18,153	\$4,581	\$22,734
Prks & OS - Admin	1.0000	0.998 %	\$9,077		\$9,077	\$2,291	\$11,368
Water	1.0000	0.998 %	\$9,077		\$9,077	\$2,291	\$11,368
Sewer	1.0000	0.998 %	\$9,077		\$9,077	\$2,291	\$11,368
Refuse	1.0000	0.998 %	\$9,077		\$9,077	\$2,291	\$11,368
Parking	1.0000	0.998 %	\$9,077		\$9,077	\$2,291	\$11,368
Stormwater Mgmt	1.0000	0.998 %	\$9,077		\$9,077	\$2,291	\$11,368
P&R RedGate Golf Crs Crs Ops	1.0000	0.998 %	\$9,077		\$9,077	\$2,291	\$11,368
Town Center Mgmt	1.0000	0.998 %	\$9,077		\$9,077	\$2,291	\$11,368
Speed Camera	1.0000	0.998 %	\$9,077		\$9,077	\$2,291	\$11,368
Prks & OS Urban Forestry	1.0000	0.984 %	\$9,073		\$9,073	\$2,285	\$11,358
Total	100.2500	100.000 %	\$909,937		\$909,937	\$229,631	\$1,139,568

(A) Alloc basis: Estimated level of effort

Source: City Attorney

City Attorney
Departmental Cost
Allocation Summary

	Total	Legal Advice
Human Resources	\$102,305	\$102,305
IT - Operations	\$5,683	\$5,683
Mayor and Council	\$113,673	\$113,673
City Clerk	\$51,153	\$51,153
City Manager - Admin	\$76,729	\$76,729
CPDS - Executive	\$102,305	\$102,305
Finance - Admin	\$79,571	\$79,571
Rec and Parks - Admin	\$56,836	\$56,836
Rec Svcs - Admin	\$22,734	\$22,734
Prks & OS - Admin	\$11,368	\$11,368
Comm Svcs - Admin	\$11,368	\$11,368
Office of Chief - Mgmt & Support	\$5,683	\$5,683
Public Works - Mgmt & Support	\$34,102	\$34,102
CPDS Housing	\$5,683	\$5,683
P&Z - Development Review	\$79,571	\$79,571
P&Z - Zoning Ordinance	\$11,368	\$11,368
P&Z - Historic Preservation	\$5,683	\$5,683
Insp Svcs - Apps, Processing, Permits	\$11,368	\$11,368
Inspection and Code Enforcement	\$56,836	\$56,836
Long Range Planning	\$11,368	\$11,368
Police - Field Services	\$11,368	\$11,368
Police - Administrative Services	\$11,368	\$11,368
PW - Contract Management	\$11,368	\$11,368
Traffic and Transportation	\$45,469	\$45,469
Engineering	\$34,102	\$34,102
Environmental Management	\$34,102	\$34,102
Rec and Parks Capital Projects	\$11,368	\$11,368
Prks & OS Forestry Dev Review	\$22,734	\$22,734
Water	\$11,368	\$11,368
Sewer	\$11,368	\$11,368
Refuse	\$11,368	\$11,368
Parking	\$11,368	\$11,368
Stormwater Mgmt	\$11,368	\$11,368
Town Center Mgmt	\$11,368	\$11,368
Speed Camera	\$11,368	\$11,368
P&R RedGate Golf Crs Crs Ops	\$11,368	\$11,368
Prks & OS Urban Forestry	\$11,358	\$11,358
Total	\$1,139,568	\$1,139,568

Human Resources
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,319,400			\$1,319,400
Allocated additions:				
1 - Building Use	\$2,471		\$2,471	
1104000100 - City Attorney	\$81,690	\$20,615	\$102,305	
1104502101 - Human Resources		\$25,287	\$25,287	
1107500100 - IT - Operations		\$85,716	\$85,716	
1105000100 - Mayor and Council		\$2,317	\$2,317	
1105001100 - City Clerk		\$1,405	\$1,405	
1105500101 - City Manager - Admin		\$42,166	\$42,166	
1107000100 - Finance - Admin		\$77,341	\$77,341	
1107500400 - IT - Voice Comm & GIS		\$15,941	\$15,941	
1109008511 - Facilities		\$24,743	\$24,743	
1109500100 - Non-Departmental		\$62,796	\$62,796	
1109007522 - Prks & OS - Hort Srvs		\$2,186	\$2,186	
1109007530 - Prks & OS - Parks West Srvs		\$218	\$218	
1109007532 - Prks & OS - Parks East Srvs		\$283	\$283	
1109007533 - Prks & OS - ROW Srvs		\$727	\$727	
Total allocated additions:	\$84,161	\$361,741	\$445,902	\$445,902
Total to be allocated	\$1,403,561	\$361,741		\$1,765,302

Human Resources
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>HR Services</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$850,900		\$850,900
FRINGE BENEFITS	\$168,200		\$168,200
<u>Other Expense and Cost</u>			
Consultants	\$39,200		\$39,200
Outside Trainers	\$49,500		\$49,500
Medical Exams	\$16,300		\$16,300
Recruitment Expense	\$90,600		\$90,600
Travel Outside Metro Area	\$11,600		\$11,600
Class/Professional Development	\$14,500		\$14,500
Dues, fees & Publications	\$4,700		\$4,700
Tuition Reimbursement	\$30,000		\$30,000
Contract Services - Other	\$7,000		\$7,000
Office Equip Service / Maint.	\$3,100		\$3,100
Program Supplies	\$31,200		\$31,200
Purchased Unfrms/Stf Tshrts	\$200		\$200
Furniture & Equipment < \$5000	\$2,400		\$2,400
Departmental Expenditures	\$1,319,400		\$1,319,400
Additions: 1st			
Other	\$84,161	\$84,161	
Functional Cost	\$1,403,561	\$84,161	\$1,319,400
Reallocate Admin		(\$84,161)	\$84,161
Allocable Costs	\$1,403,561		\$1,403,561
1st Allocation	\$1,403,561		\$1,403,561
Additions: 2nd			
Other	\$361,741	\$361,741	
Functional Cost	\$361,741	\$361,741	
Reallocate Admin		(\$361,741)	\$361,741
Allocable Costs	\$361,741		\$361,741
2nd Allocation	\$361,741		\$361,741
Total allocated	\$1,765,302		\$1,765,302

Human Resources
Detail allocation of
HR Services

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Water	39	6.990 %	\$98,114		\$98,114	\$25,989	\$124,103
Sewer	17	3.081 %	\$43,241		\$43,241	\$11,454	\$54,695
Refuse	40	7.171 %	\$100,643		\$100,643	\$26,659	\$127,302
Parking	7	1.243 %	\$17,448		\$17,448	\$4,622	\$22,070
Stormwater Mgmt	22	3.928 %	\$55,126		\$55,126	\$14,602	\$69,728
CDBG	1	0.108 %	\$1,517		\$1,517	\$402	\$1,919
Town Center Mgmt	1	0.090 %	\$1,264		\$1,264	\$335	\$1,599
Speed Camera	7	1.261 %	\$17,701		\$17,701	\$4,689	\$22,390
P&R RedGate Golf Crs Crs Ops	6	1.081 %	\$15,172		\$15,172	\$4,019	\$19,191
P&R RedGate Golf Crs CH Srvs	4	0.685 %	\$9,609		\$9,609	\$2,545	\$12,154
City Attorney	5	0.901 %	\$12,644		\$12,644		\$12,644
Human Resources	10	1.802 %	\$25,287		\$25,287		\$25,287
City Clerk	3	0.540 %	\$7,586		\$7,586	\$2,009	\$9,595
City Manager - Admin	28	5.045 %	\$70,804		\$70,804	\$18,755	\$89,559
CPDS - Executive	5	0.901 %	\$12,644		\$12,644	\$3,349	\$15,993
CPDS Housing	1	0.252 %	\$3,540		\$3,540	\$938	\$4,478
P&Z - Development Review	7	1.261 %	\$17,701		\$17,701	\$4,689	\$22,390
P&Z - Zoning Ordinance	3	0.540 %	\$7,586		\$7,586	\$2,009	\$9,595
P&Z - Historic Preservation	2	0.324 %	\$4,552		\$4,552	\$1,206	\$5,758
Long Range Planning	6	1.045 %	\$14,667		\$14,667	\$3,885	\$18,552
Insp Svcs - Apps, Processing, Permits	10	1.802 %	\$25,287		\$25,287	\$6,698	\$31,985
Inspection and Code Enforcement	8	1.441 %	\$20,230		\$20,230	\$5,359	\$25,589
Finance - Admin	22	3.874 %	\$54,367		\$54,367	\$14,401	\$68,768
IT - Voice Comm & GIS	2	0.360 %	\$5,057		\$5,057	\$1,340	\$6,397
Office of Chief - Comm Svcs Office	1	0.180 %	\$2,529		\$2,529	\$670	\$3,199
Police - Field Services	39	7.026 %	\$98,620		\$98,620	\$26,123	\$124,743
Police - Administrative Services	10	1.802 %	\$25,287		\$25,287	\$6,698	\$31,985
Special Ops Bureau - Mgmt & Supt	3	0.540 %	\$7,586		\$7,586	\$2,009	\$9,595
PW - Contract Management	7	1.315 %	\$18,460		\$18,460	\$4,890	\$23,350
Traffic and Transportation	9	1.621 %	\$22,758		\$22,758	\$6,028	\$28,786
Ops and Maintenance	22	3.874 %	\$54,367		\$54,367	\$14,401	\$68,768
Engineering	3	0.495 %	\$6,954		\$6,954	\$1,842	\$8,796
Environmental Management	1	0.252 %	\$3,540		\$3,540	\$938	\$4,478
Rec and Parks - Admin	4	0.685 %	\$9,609		\$9,609	\$2,545	\$12,154
Rec and Parks Capital Projects	2	0.360 %	\$5,057		\$5,057	\$1,340	\$6,397
Rec and Parks Special Events	5	0.901 %	\$12,644		\$12,644	\$3,349	\$15,993
Rec Svcs - Admin	4	0.721 %	\$10,115		\$10,115	\$2,679	\$12,794
Fac Civic Ctr Complex	10	1.712 %	\$24,023		\$24,023	\$6,363	\$30,386
Rec Svcs Afterschool	2	0.360 %	\$5,057		\$5,057	\$1,340	\$6,397
Rec Svcs Teens	2	0.270 %	\$3,793		\$3,793	\$1,005	\$4,798
Rec Svcs Summer Plygrnds	0	0.072 %	\$1,011		\$1,011	\$268	\$1,279
Rec Svcs Outdoor Rec	0	0.036 %	\$506		\$506	\$134	\$640
Rec Svcs Arts	2	0.360 %	\$5,057		\$5,057	\$1,340	\$6,397
Fac Lincoln Park comm Ctr	4	0.685 %	\$9,609		\$9,609	\$2,545	\$12,154
Fac Twinbrook Comm Rec Ctr	2	0.432 %	\$6,069		\$6,069	\$1,608	\$7,677

Human Resources
Detail allocation of
HR Services

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fac Croydon Creek Nature Ctr	2	0.360 %	\$5,057		\$5,057	\$1,340	\$6,397
Fac Thomas Farm Comm Ctr	2	0.360 %	\$5,057		\$5,057	\$1,340	\$6,397
Rec Srvs Summer Camps	2	0.306 %	\$4,299		\$4,299	\$1,139	\$5,438
Rec Srvs Classes	2	0.342 %	\$4,805		\$4,805	\$1,273	\$6,078
Rec Srvs Childcare	5	0.937 %	\$13,149		\$13,149	\$3,483	\$16,632
Sr Citz Srvs Sr. Ctr. Ops	5	0.901 %	\$12,644		\$12,644	\$3,349	\$15,993
Sr Citz Srvs Sr Citz Soc Serv	7	1.279 %	\$17,954		\$17,954	\$4,756	\$22,710
Sr Citz Srvs Sr Citz Rec	2	0.324 %	\$4,552		\$4,552	\$1,206	\$5,758
Sr Citz Srvs Sr Citz Sprts & Exer	2	0.270 %	\$3,793		\$3,793	\$1,005	\$4,798
Rec Srvs Adult Sports	2	0.270 %	\$3,793		\$3,793	\$1,005	\$4,798
Rec Srvs Youth Sports	2	0.360 %	\$5,057		\$5,057	\$1,340	\$6,397
Prks & OS - Admin	6	1.081 %	\$15,172		\$15,172	\$4,019	\$19,191
Prks & OS Forestry Dev Review	2	0.360 %	\$5,057		\$5,057	\$1,340	\$6,397
Prks & OS Athletic Field Srvs	8	1.351 %	\$18,965		\$18,965	\$5,024	\$23,989
Fac Swim Ctr	9	1.676 %	\$23,517		\$23,517	\$6,229	\$29,746
Comm Srvs - Admin	3	0.540 %	\$7,586		\$7,586	\$2,009	\$9,595
Comm Srvs Youth & family Srvs	4	0.631 %	\$8,850		\$8,850	\$2,344	\$11,194
Comm Srvs Link to Lrng	3	0.450 %	\$6,322		\$6,322	\$1,675	\$7,997
Office of Chief - Mgmt & Support	3	0.540 %	\$7,586		\$7,586	\$2,009	\$9,595
Public Works - Mgmt & Support	4	0.739 %	\$10,368		\$10,368	\$2,746	\$13,114
Fleet Services	9	1.531 %	\$21,494		\$21,494	\$5,694	\$27,188
Prks & OS - Hort Srvs	7	1.261 %	\$17,701		\$17,701	\$4,689	\$22,390
Prks & OS - Parks West Srvs	8	1.441 %	\$20,230		\$20,230	\$5,359	\$25,589
Prks & OS - Parks East Srvs	7	1.171 %	\$16,437		\$16,437	\$4,354	\$20,791
Prks & OS - ROW Srvs	5	0.811 %	\$11,379		\$11,379	\$3,014	\$14,393
Facilities	16	2.811 %	\$39,448		\$39,448	\$10,449	\$49,897
IT - Operations	16	2.793 %	\$39,195		\$39,195	\$10,382	\$49,577
Prks & OS Urban Forestry	6	1.081 %	\$15,172		\$15,172	\$4,019	\$19,191
Special Ops Bureau	26	4.598 %	\$64,484		\$64,484	\$17,081	\$81,565
Total	555	100.000 %	\$1,403,561		\$1,403,561	\$361,741	\$1,765,302

(A) Alloc basis: Number of FTE's - All Departments

Source: FY 2010 Budget

Human Resources
Departmental Cost
Allocation Summary

	Total	HR Services
City Attorney	\$12,644	\$12,644
Human Resources	\$25,287	\$25,287
IT - Operations	\$49,577	\$49,577
City Clerk	\$9,595	\$9,595
City Manager - Admin	\$89,559	\$89,559
CPDS - Executive	\$15,993	\$15,993
Finance - Admin	\$68,768	\$68,768
IT - Voice Comm & GIS	\$6,397	\$6,397
Special Ops Bureau - Mgmt & Supt	\$9,595	\$9,595
Special Ops Bureau	\$81,565	\$81,565
Rec and Parks - Admin	\$12,154	\$12,154
Rec Svcs - Admin	\$12,794	\$12,794
Prks & OS - Admin	\$19,191	\$19,191
Comm Svcs - Admin	\$9,595	\$9,595
Facilities	\$49,897	\$49,897
Office of Chief - Mgmt & Support	\$9,595	\$9,595
Public Works - Mgmt & Support	\$13,114	\$13,114
Fleet Services	\$27,188	\$27,188
Prks & OS - Hort Svcs	\$22,390	\$22,390
Prks & OS - Parks West Svcs	\$25,589	\$25,589
Prks & OS - Parks East Svcs	\$20,791	\$20,791
Prks & OS - ROW Svcs	\$14,393	\$14,393
CPDS Housing	\$4,478	\$4,478
P&Z - Development Review	\$22,390	\$22,390
P&Z - Zoning Ordinance	\$9,595	\$9,595
P&Z - Historic Preservation	\$5,758	\$5,758
Insp Svcs - Apps, Processing, Permits	\$31,985	\$31,985
Inspection and Code Enforcement	\$25,589	\$25,589
Long Range Planning	\$18,552	\$18,552
Office of Chief - Comm Svcs Office	\$3,199	\$3,199
Police - Field Services	\$124,743	\$124,743
Police - Administrative Services	\$31,985	\$31,985
PW - Contract Management	\$23,350	\$23,350
Traffic and Transportation	\$28,786	\$28,786
Ops and Maintenance	\$68,768	\$68,768
Engineering	\$8,796	\$8,796
Environmental Management	\$4,478	\$4,478
Rec and Parks Capital Projects	\$6,397	\$6,397
Rec and Parks Special Events	\$15,993	\$15,993
Fac Civic Ctr Complex	\$30,386	\$30,386
Rec Svcs Afterschool	\$6,397	\$6,397
Rec Svcs Teens	\$4,798	\$4,798
Rec Svcs Summer Plygrnds	\$1,279	\$1,279
Rec Svcs Outdoor Rec	\$640	\$640
Rec Svcs Arts	\$6,397	\$6,397
Fac Lincoln Park comm Ctr	\$12,154	\$12,154

Human Resources
Departmental Cost
Allocation Summary

	Total	HR Services
Fac Twinbrook Comm Rec Ctr	\$7,677	\$7,677
Fac Croydon Creek Nature Ctr	\$6,397	\$6,397
Fac Thomas Farm Comm Ctr	\$6,397	\$6,397
Rec Srvs Summer Camps	\$5,438	\$5,438
Rec Srvs Classes	\$6,078	\$6,078
Rec Srvs Childcare	\$16,632	\$16,632
Sr Citz Srvs Sr. Ctr. Ops	\$15,993	\$15,993
Sr Citz Srvs Sr Citz Soc Serv	\$22,710	\$22,710
Sr Citz Srvs Sr Citz Rec	\$5,758	\$5,758
Sr Citz Srvs Sr Citz Sprts & Exer	\$4,798	\$4,798
Rec Srvs Adult Sports	\$4,798	\$4,798
Rec Srvs Youth Sports	\$6,397	\$6,397
Prks & OS Forestry Dev Review	\$6,397	\$6,397
Prks & OS Athletic Field Srvs	\$23,989	\$23,989
Fac Swim Ctr	\$29,746	\$29,746
Comm Srvs Youth & family Srvs	\$11,194	\$11,194
Comm Srvs Link to Lrng	\$7,997	\$7,997
Water	\$124,103	\$124,103
Sewer	\$54,695	\$54,695
Refuse	\$127,302	\$127,302
Parking	\$22,070	\$22,070
Stormwater Mgmt	\$69,728	\$69,728
CDBG	\$1,919	\$1,919
Town Center Mgmt	\$1,599	\$1,599
Speed Camera	\$22,390	\$22,390
P&R RedGate Golf Crs Crs Ops	\$19,191	\$19,191
P&R RedGate Golf Crs CH Srvs	\$12,154	\$12,154
Prks & OS Urban Forestry	\$19,191	\$19,191
Total	\$1,765,302	\$1,765,302

IT - Operations
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$2,388,300			\$2,388,300
Allocated additions:				
1 - Building Use	\$4,524		\$4,524	
2 - Equipment Use	\$78,146		\$78,146	
1104000100 - City Attorney	\$4,538	\$1,145	\$5,683	
1104502101 - Human Resources	\$39,195	\$10,382	\$49,577	
1107500100 - IT - Operations		\$109,329	\$109,329	
1105000100 - Mayor and Council		\$4,634	\$4,634	
1105001100 - City Clerk		\$2,809	\$2,809	
1105500101 - City Manager - Admin		\$32,583	\$32,583	
1107000100 - Finance - Admin		\$114,271	\$114,271	
1107500400 - IT - Voice Comm & GIS		\$25,731	\$25,731	
1109008511 - Facilities		\$44,535	\$44,535	
1109500100 - Non-Departmental		\$29,138	\$29,138	
1109007522 - Prks & OS - Hort Srvs		\$4,008	\$4,008	
1109007530 - Prks & OS - Parks West Srvs		\$386	\$386	
1109007532 - Prks & OS - Parks East Srvs		\$500	\$500	
1109007533 - Prks & OS - ROW Srvs		\$1,285	\$1,285	
Total allocated additions:	\$126,403	\$380,736	\$507,139	\$507,139
Total to be allocated	<u>\$2,514,703</u>	<u>\$380,736</u>		<u>\$2,895,439</u>

IT - Operations
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>IT Infrastructure / Support</u>	<u>GIS / Voice Dept. Admin</u>	<u>ERP</u>	<u>Recreation Registration</u>	<u>Permitting</u>	<u>Police Applications</u>	<u>Telecommunicatio ns / Regulatory Support</u>
Wages & Benefits									
SALARIES & WAGES	\$1,436,700	\$172,404	\$675,249	\$57,468	\$215,505	\$71,835	\$114,936	\$57,468	\$71,835
FRINGE BENEFITS	\$340,700	\$40,884	\$160,129	\$13,628	\$51,105	\$17,035	\$27,256	\$13,628	\$17,035
Other Expense and Cost									
Consultants	\$13,500	\$1,620	\$6,345	\$540	\$2,025	\$675	\$1,080	\$540	\$675
Data Processing Services	\$163,500	\$19,620	\$76,845	\$6,540	\$24,525	\$8,175	\$13,080	\$6,540	\$8,175
Travel Outside Metro Area	\$14,700	\$1,764	\$6,909	\$588	\$2,205	\$735	\$1,176	\$588	\$735
Class / Professional Development	\$31,600	\$3,792	\$14,852	\$1,264	\$4,740	\$1,580	\$2,528	\$1,264	\$1,580
Dues, Fees & Publications	\$7,800	\$936	\$3,666	\$312	\$1,170	\$390	\$624	\$312	\$390
Contract Services - Other	\$20,000	\$2,400	\$9,400	\$800	\$3,000	\$1,000	\$1,600	\$800	\$1,000
Office Eqp Service / Maint	\$100	\$12	\$47	\$4	\$15	\$5	\$8	\$4	\$5
Computer Eq Maintenance	\$19,800	\$2,376	\$9,306	\$792	\$2,970	\$990	\$1,584	\$792	\$990
Program Supplies	\$5,000	\$600	\$2,350	\$200	\$750	\$250	\$400	\$200	\$250
Computer Supplies	\$25,600	\$3,072	\$12,032	\$1,024	\$3,840	\$1,280	\$2,048	\$1,024	\$1,280
Furniture & Equipment <\$5000	\$1,000	\$120	\$470	\$40	\$150	\$50	\$80	\$40	\$50
Computer Equipment	\$253,200	\$30,384	\$119,004	\$10,128	\$37,980	\$12,660	\$20,256	\$10,128	\$12,660
Computer Software	\$55,100	\$6,612	\$25,897	\$2,204	\$8,265	\$2,755	\$4,408	\$2,204	\$2,755
Departmental Expenditures	<u>\$2,388,300</u>	<u>\$286,596</u>	<u>\$1,122,501</u>	<u>\$95,532</u>	<u>\$358,245</u>	<u>\$119,415</u>	<u>\$191,064</u>	<u>\$95,532</u>	<u>\$119,415</u>
Additions: 1st									
Other	<u>\$126,403</u>	<u>\$126,403</u>							
Functional Cost	<u>\$2,514,703</u>	<u>\$412,999</u>	<u>\$1,122,501</u>	<u>\$95,532</u>	<u>\$358,245</u>	<u>\$119,415</u>	<u>\$191,064</u>	<u>\$95,532</u>	<u>\$119,415</u>
Reallocate Admin		(\$412,999)	<u>\$220,579</u>	<u>\$18,773</u>	<u>\$70,398</u>	<u>\$23,466</u>	<u>\$37,545</u>	<u>\$18,773</u>	<u>\$23,465</u>
Allocable Costs	<u>\$2,514,703</u>		<u>\$1,343,080</u>	<u>\$114,305</u>	<u>\$428,643</u>	<u>\$142,881</u>	<u>\$228,609</u>	<u>\$114,305</u>	<u>\$142,880</u>
1st Allocation	<u>\$2,514,703</u>		<u>\$1,343,080</u>	<u>\$114,305</u>	<u>\$428,643</u>	<u>\$142,881</u>	<u>\$228,609</u>	<u>\$114,305</u>	<u>\$142,880</u>
Additions: 2nd									
Other	<u>\$380,736</u>	<u>\$380,736</u>							
Functional Cost	<u>\$380,736</u>	<u>\$380,736</u>							
Reallocate Admin		(\$380,736)	<u>\$203,348</u>	<u>\$17,306</u>	<u>\$64,898</u>	<u>\$21,633</u>	<u>\$34,612</u>	<u>\$17,306</u>	<u>\$21,633</u>
Allocable Costs	<u>\$380,736</u>		<u>\$203,348</u>	<u>\$17,306</u>	<u>\$64,898</u>	<u>\$21,633</u>	<u>\$34,612</u>	<u>\$17,306</u>	<u>\$21,633</u>
2nd Allocation	<u>\$380,736</u>		<u>\$203,348</u>	<u>\$17,306</u>	<u>\$64,898</u>	<u>\$21,633</u>	<u>\$34,612</u>	<u>\$17,306</u>	<u>\$21,633</u>
Total allocated	<u>\$2,895,439</u>		<u>\$1,546,428</u>	<u>\$131,611</u>	<u>\$493,541</u>	<u>\$164,514</u>	<u>\$263,221</u>	<u>\$131,611</u>	<u>\$164,513</u>

IT - Operations
Detail allocation of
IT Infrastructure / Support

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Water	9.2500	2.270 %	\$30,491		\$30,491	\$5,248	\$35,739
Sewer	2.9000	0.712 %	\$9,559		\$9,559	\$1,645	\$11,204
Refuse	6.0000	1.473 %	\$19,778		\$19,778	\$3,404	\$23,182
Parking	0.5000	0.123 %	\$1,648		\$1,648	\$284	\$1,932
Stormwater Mgmt	8.2500	2.025 %	\$27,195		\$27,195	\$4,680	\$31,875
P&R RedGate Golf Crs Crs Ops	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728
P&R RedGate Golf Crs CH Srvs	3.0000	0.736 %	\$9,889		\$9,889	\$1,702	\$11,591
Town Center Mgmt	0.5000	0.123 %	\$1,648		\$1,648	\$284	\$1,932
Speed Camera	1.0000	0.245 %	\$3,296		\$3,296	\$567	\$3,863
City Attorney	5.0000	1.227 %	\$16,482		\$16,482		\$16,482
Human Resources	13.0000	3.191 %	\$42,852		\$42,852		\$42,852
Mayor and Council	5.0000	1.227 %	\$16,482		\$16,482	\$2,836	\$19,318
City Clerk	5.0000	1.227 %	\$16,482		\$16,482	\$2,836	\$19,318
City Manager - Admin	35.0000	8.590 %	\$115,371		\$115,371	\$19,855	\$135,226
CPDS - Executive	10.0000	2.454 %	\$32,963		\$32,963	\$5,673	\$38,636
CPDS Housing	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728
P&Z - Development Review	7.0000	1.718 %	\$23,074		\$23,074	\$3,971	\$27,045
P&Z - Zoning Ordinance	4.0000	0.982 %	\$13,185		\$13,185	\$2,269	\$15,454
P&Z - Historic Preservation	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728
Long Range Planning	7.0000	1.718 %	\$23,074		\$23,074	\$3,971	\$27,045
Insp Svcs - Apps, Processing, Permits	13.0000	3.191 %	\$42,852		\$42,852	\$7,375	\$50,227
Inspection and Code Enforcement	15.0000	3.681 %	\$49,445		\$49,445	\$8,509	\$57,954
Finance - Admin	21.5000	5.277 %	\$70,871		\$70,871	\$12,197	\$83,068
IT - Operations	31.0000	7.608 %	\$102,185		\$102,185		\$102,185
IT - Voice Comm & GIS	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728
Office of Chief - Mgmt & Support	8.0000	1.963 %	\$26,370		\$26,370	\$4,538	\$30,908
Office of Chief - Comm Svcs Office	1.0000	0.245 %	\$3,296		\$3,296	\$567	\$3,863
Police - Field Services	8.0000	1.963 %	\$26,370		\$26,370	\$4,538	\$30,908
Police - Administrative Services	5.0000	1.227 %	\$16,482		\$16,482	\$2,836	\$19,318
Special Ops Bureau - Mgmt & Supt	30.5000	7.486 %	\$100,537		\$100,537	\$17,303	\$117,840
Public Works - Mgmt & Support	4.1000	1.006 %	\$13,515		\$13,515	\$2,326	\$15,841
PW - Contract Management	15.2500	3.743 %	\$50,269		\$50,269	\$8,651	\$58,920
Traffic and Transportation	8.0000	1.963 %	\$26,370		\$26,370	\$4,538	\$30,908
Engineering	3.7500	0.920 %	\$12,361		\$12,361	\$2,127	\$14,488
Environmental Management	8.4000	2.062 %	\$27,689		\$27,689	\$4,765	\$32,454
Ops and Maintenance	1.5500	0.380 %	\$5,109		\$5,109	\$879	\$5,988
Fleet Services	3.0000	0.736 %	\$9,889		\$9,889	\$1,702	\$11,591
Rec and Parks - Admin	4.0000	0.982 %	\$13,185		\$13,185	\$2,269	\$15,454
Rec and Parks Capital Projects	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728
Rec and Parks Special Events	3.0000	0.736 %	\$9,889		\$9,889	\$1,702	\$11,591
Rec Srvs - Admin	6.0000	1.473 %	\$19,778		\$19,778	\$3,404	\$23,182
Rec Srvs Adult Sports	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728
Rec Srvs Afterschool	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728
Rec Srvs Arts	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728
Rec Srvs Classes	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Rec Srvs Outdoor Rec	1.0000	0.245 %	\$3,296		\$3,296	\$567	\$3,863
Rec Srvs Summer Camps	3.0000	0.736 %	\$9,889		\$9,889	\$1,702	\$11,591
Rec Srvs Teens	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728
Rec Srvs Youth Sports	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728
Sr Citz Srvs Sr. Ctr. Ops	3.0000	0.736 %	\$9,889		\$9,889	\$1,702	\$11,591
Sr Citz Srvs Sr Citz Soc Serv	5.0000	1.227 %	\$16,482		\$16,482	\$2,836	\$19,318
Sr Citz Srvs Sr Citz Rec	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728
Sr Citz Srvs Sr Citz Sprts & Exer	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728
Comm Srvs - Admin	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728
Comm Srvs Community Programs	3.0000	0.736 %	\$9,889		\$9,889	\$1,702	\$11,591
Comm Srvs Youth & family Srvs	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728
Comm Srvs Link to Lrng	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728
Fac Civic Ctr Complex	9.0000	2.209 %	\$29,667		\$29,667	\$5,106	\$34,773
Fac Croydon Creek Nature Ctr	3.0000	0.736 %	\$9,889		\$9,889	\$1,702	\$11,591
Facilities	6.0000	1.473 %	\$19,778		\$19,778	\$3,404	\$23,182
Fac Lincoln Park comm Ctr	3.0000	0.736 %	\$9,889		\$9,889	\$1,702	\$11,591
Fac Swim Ctr	8.0000	1.963 %	\$26,370		\$26,370	\$4,538	\$30,908
Fac Thomas Farm Comm Ctr	4.0000	0.982 %	\$13,185		\$13,185	\$2,269	\$15,454
Fac Twinbrook Comm Rec Ctr	3.0000	0.736 %	\$9,889		\$9,889	\$1,702	\$11,591
Prks & OS - Admin	5.0000	1.227 %	\$16,482		\$16,482	\$2,836	\$19,318
Prks & OS Athletic Field Srvs	1.0000	0.245 %	\$3,296		\$3,296	\$567	\$3,863
Prks & OS Forestry Dev Review	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728
Prks & OS - Hort Srvs	2.0000	0.491 %	\$6,593		\$6,593	\$1,135	\$7,728
Prks & OS - ROW Srvs	1.0000	0.245 %	\$3,296		\$3,296	\$567	\$3,863
Prks & OS Urban Forestry	1.0000	0.247 %	\$3,289		\$3,289	\$565	\$3,854
Total	407.4500	100.000 %	\$1,343,080		\$1,343,080	\$203,348	\$1,546,428

IT - Operations
Detail allocation of
GIS / Voice Dept. Admin

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
IT - Voice Comm & GIS	1,000,000.0000	100.000 %	\$114,305		\$114,305	\$17,306	\$131,611
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$114,305</u>		<u>\$114,305</u>	<u>\$17,306</u>	<u>\$131,611</u>

(A) Alloc basis: Direct to IT - GIS / Voice

Source:

IT - Operations
Detail allocation of
ERP

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Finance - Admin	90.0000	90.000 %	\$385,779		\$385,779	\$64,898	\$450,677
Human Resources	10.0000	10.000 %	\$42,864		\$42,864		\$42,864
Total	100.0000	100.000 %	\$428,643		\$428,643	\$64,898	\$493,541

(A) Alloc basis: Staff time supporting HR and Finance

Source: IT Department

IT - Operations
Detail allocation of
Recreation Registration

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Rec and Parks - Admin	1,000,000.0000	100.000 %	\$142,881		\$142,881	\$21,633	\$164,514
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$142,881</u>		<u>\$142,881</u>	<u>\$21,633</u>	<u>\$164,514</u>

(A) Alloc basis: Direct to Recreation

Source:

IT - Operations
Detail allocation of
Permitting

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
CPDS - Executive	271,021,601	74.493 %	\$170,297		\$170,297	\$25,783	\$196,080
Office of Chief - Mgmt & Support	40,877,161	11.235 %	\$25,685		\$25,685	\$3,889	\$29,574
Rec and Parks - Admin	3,725,372	1.024 %	\$2,341		\$2,341	\$354	\$2,695
Public Works - Mgmt & Support	18,176,159	4.996 %	\$11,421		\$11,421	\$1,729	\$13,150
Special Activities	547,689	0.151 %	\$344		\$344	\$52	\$396
Stormwater Mgmt	29,475,674	8.101 %	\$18,521		\$18,521	\$2,805	\$21,326
Total	363,823,656	100.000 %	\$228,609		\$228,609	\$34,612	\$263,221

(A) Alloc basis: Amount Paid for Permits by Department / Cost Center

Source: IT Department

IT - Operations
Detail allocation of
Police Applications

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Office of Chief - Mgmt & Support	1,000,000.0000	100.000 %	\$114,305		\$114,305	\$17,306	\$131,611
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$114,305</u>		<u>\$114,305</u>	<u>\$17,306</u>	<u>\$131,611</u>

(A) Alloc basis: Direct to Police

Source:

IT - Operations
Detail allocation of
Telecommunications / Regulatory Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
IT - Operations	5.0000	5.000 %	\$7,144		\$7,144		\$7,144
Public Works - Mgmt & Support	25.0000	25.000 %	\$35,720		\$35,720	\$5,693	\$41,413
CPDS - Executive	50.0000	50.000 %	\$71,440		\$71,440	\$11,386	\$82,826
City Manager - Admin	20.0000	20.000 %	\$28,576		\$28,576	\$4,554	\$33,130
Total	<u>100.0000</u>	<u>100.000 %</u>	<u>\$142,880</u>		<u>\$142,880</u>	<u>\$21,633</u>	<u>\$164,513</u>

(A) Alloc basis: Level of Support for fees Charged by User Departments

Source: IT Department

IT - Operations
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>IT Infrastructure / Support</u>	<u>GIS / Voice Dept. Admin</u>	<u>ERP</u>	<u>Recreation Registration</u>	<u>Permitting</u>	<u>Police Applications</u>	<u>Telecommunication s / Regulatory Support</u>
City Attorney	\$16,482	\$16,482						
Human Resources	\$85,716	\$42,852		\$42,864				
IT - Operations	\$109,329	\$102,185						\$7,144
Mayor and Council	\$19,318	\$19,318						
City Clerk	\$19,318	\$19,318						
City Manager - Admin	\$168,356	\$135,226						\$33,130
CPDS - Executive	\$317,542	\$38,636				\$196,080		\$82,826
Finance - Admin	\$533,745	\$83,068		\$450,677				
IT - Voice Comm & GIS	\$139,339	\$7,728	\$131,611					
Special Ops Bureau - Mgmt & Supt	\$117,840	\$117,840						
Rec and Parks - Admin	\$182,663	\$15,454			\$164,514	\$2,695		
Rec Svcs - Admin	\$23,182	\$23,182						
Prks & OS - Admin	\$19,318	\$19,318						
Comm Svcs - Admin	\$7,728	\$7,728						
Facilities	\$23,182	\$23,182						
Office of Chief - Mgmt & Support	\$192,093	\$30,908				\$29,574	\$131,611	
Public Works - Mgmt & Support	\$70,404	\$15,841				\$13,150		\$41,413
Fleet Services	\$11,591	\$11,591						
Prks & OS - Hort Svcs	\$7,728	\$7,728						
Prks & OS - ROW Svcs	\$3,863	\$3,863						
CPDS Housing	\$7,728	\$7,728						
P&Z - Development Review	\$27,045	\$27,045						
P&Z - Zoning Ordinance	\$15,454	\$15,454						
P&Z - Historic Preservation	\$7,728	\$7,728						
Insp Svcs - Apps, Processing, Permits	\$50,227	\$50,227						
Inspection and Code Enforcement	\$57,954	\$57,954						
Long Range Planning	\$27,045	\$27,045						
Office of Chief - Comm Svcs Office	\$3,863	\$3,863						
Police - Field Services	\$30,908	\$30,908						
Police - Administrative Services	\$19,318	\$19,318						
PW - Contract Management	\$58,920	\$58,920						
Traffic and Transportation	\$30,908	\$30,908						
Ops and Maintenance	\$5,988	\$5,988						
Engineering	\$14,488	\$14,488						
Environmental Management	\$32,454	\$32,454						
Rec and Parks Capital Projects	\$7,728	\$7,728						
Rec and Parks Special Events	\$11,591	\$11,591						
Fac Civic Ctr Complex	\$34,773	\$34,773						
Rec Svcs Afterschool	\$7,728	\$7,728						
Rec Svcs Teens	\$7,728	\$7,728						
Rec Svcs Outdoor Rec	\$3,863	\$3,863						
Rec Svcs Arts	\$7,728	\$7,728						
Fac Lincoln Park comm Ctr	\$11,591	\$11,591						

IT - Operations
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>IT Infrastructure / Support</u>	<u>GIS / Voice Dept. Admin</u>	<u>ERP</u>	<u>Recreation Registration</u>	<u>Permitting</u>	<u>Police Applications</u>	<u>Telecommunication s / Regulatory Support</u>
Fac Twinbrook Comm Rec Ctr	\$11,591	\$11,591						
Fac Croydon Creek Nature Ctr	\$11,591	\$11,591						
Fac Thomas Farm Comm Ctr	\$15,454	\$15,454						
Rec Srvs Summer Camps	\$11,591	\$11,591						
Rec Srvs Classes	\$7,728	\$7,728						
Sr Citz Srvs Sr. Ctr. Ops	\$11,591	\$11,591						
Sr Citz Srvs Sr Citz Soc Serv	\$19,318	\$19,318						
Sr Citz Srvs Sr Citz Rec	\$7,728	\$7,728						
Sr Citz Srvs Sr Citz Sprts & Exer	\$7,728	\$7,728						
Rec Srvs Adult Sports	\$7,728	\$7,728						
Rec Srvs Youth Sports	\$7,728	\$7,728						
Prks & OS Forestry Dev Review	\$7,728	\$7,728						
Prks & OS Athletic Field Srvs	\$3,863	\$3,863						
Fac Swim Ctr	\$30,908	\$30,908						
Comm Srvs Youth & family Srvs	\$7,728	\$7,728						
Comm Srvs Link to Lrng	\$7,728	\$7,728						
Water	\$35,739	\$35,739						
Sewer	\$11,204	\$11,204						
Refuse	\$23,182	\$23,182						
Parking	\$1,932	\$1,932						
Stormwater Mgmt	\$53,201	\$31,875				\$21,326		
Town Center Mgmt	\$1,932	\$1,932						
Speed Camera	\$3,863	\$3,863						
P&R RedGate Golf Crs Crs Ops	\$7,728	\$7,728						
P&R RedGate Golf Crs CH Srvs	\$11,591	\$11,591						
Special Activities	\$396					\$396		
Comm Srvs Community Programs	\$11,591	\$11,591						
Other								
Prks & OS Urban Forestry	\$3,854	\$3,854						
Total	\$2,895,439	\$1,546,428	\$131,611	\$493,541	\$164,514	\$263,221	\$131,611	\$164,513

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$242,600			\$242,600
Allocated additions:				
1104000100 - City Attorney	\$90,767	\$22,906	\$113,673	
1107500100 - IT - Operations	\$16,482	\$2,836	\$19,318	
1105001100 - City Clerk		\$164,971	\$164,971	
1105500101 - City Manager - Admin		\$26,959	\$26,959	
1107000100 - Finance - Admin		\$14,520	\$14,520	
1107500400 - IT - Voice Comm & GIS		\$5,173	\$5,173	
1109500100 - Non-Departmental		\$3,030	\$3,030	
Total allocated additions:	\$107,249	\$240,395	\$347,644	\$347,644
Total to be allocated	<u>\$349,849</u>	<u>\$240,395</u>		<u>\$590,244</u>

Mayor and Council
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Legislative & Policy Making</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$108,200		\$108,200
FRINGE BENEFITS	\$9,500		\$9,500
<u>Other Expense and Cost</u>			
Advertising - Non Recruitment	\$12,600		\$12,600
Travel Outside Metro Area	\$16,000		\$16,000
Dues, Fees & Publications	\$86,500		\$86,500
Program Supplies	\$9,800		\$9,800
Departmental Expenditures	\$242,600		\$242,600
Additions: 1st			
Other	\$107,249	\$107,249	
Functional Cost	\$349,849	\$107,249	\$242,600
Reallocate Admin		(\$107,249)	\$107,249
Allocable Costs	\$349,849		\$349,849
1st Allocation	\$349,849		\$349,849
Additions: 2nd			
Other	\$240,395	\$240,395	
Functional Cost	\$240,395	\$240,395	
Reallocate Admin		(\$240,395)	\$240,395
Allocable Costs	\$240,395		\$240,395
2nd Allocation	\$240,395		\$240,395
Total allocated	\$590,244		\$590,244

Mayor and Council
Detail allocation of
Legislative & Policy Making

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Attorney	24	7.947 %	\$27,803		\$27,803		\$27,803
Human Resources	2	0.662 %	\$2,317		\$2,317		\$2,317
City Clerk	4	1.325 %	\$4,634		\$4,634	\$3,535	\$8,169
City Manager - Admin	20	6.623 %	\$23,169		\$23,169	\$17,676	\$40,845
CPDS - Executive	22	7.285 %	\$25,486		\$25,486	\$19,444	\$44,930
P&Z - Development Review	1	0.331 %	\$1,158		\$1,158	\$884	\$2,042
P&Z - Zoning Ordinance	27	8.940 %	\$31,278		\$31,278	\$23,863	\$55,141
P&Z - Historic Preservation	3	0.993 %	\$3,475		\$3,475	\$2,651	\$6,126
Long Range Planning	13	4.305 %	\$15,060		\$15,060	\$11,489	\$26,549
Insp Svcs - Apps, Processing, Permits	2	0.662 %	\$2,317		\$2,317	\$1,768	\$4,085
Finance - Admin	55	18.212 %	\$63,714		\$63,714	\$48,609	\$112,323
IT - Operations	4	1.325 %	\$4,634		\$4,634		\$4,634
Office of Chief - Mgmt & Support	15	4.967 %	\$17,377		\$17,377	\$13,257	\$30,634
Public Works - Mgmt & Support	6	1.987 %	\$6,951		\$6,951	\$5,303	\$12,254
PW - Contract Management	4	1.325 %	\$4,634		\$4,634	\$3,535	\$8,169
Traffic and Transportation	7	2.318 %	\$8,109		\$8,109	\$6,187	\$14,296
Engineering	8	2.649 %	\$9,268		\$9,268	\$7,070	\$16,338
Environmental Management	7	2.318 %	\$8,109		\$8,109	\$6,187	\$14,296
Ops and Maintenance	1	0.331 %	\$1,158		\$1,158	\$884	\$2,042
Fleet Services	5	1.656 %	\$5,792		\$5,792	\$4,419	\$10,211
Rec and Parks - Admin	34	11.258 %	\$39,387		\$39,387	\$30,049	\$69,436
Rec and Parks Special Events	1	0.331 %	\$1,158		\$1,158	\$884	\$2,042
Rec Svcs - Admin	2	0.662 %	\$2,317		\$2,317	\$1,768	\$4,085
Rec Svcs Arts	3	0.993 %	\$3,475		\$3,475	\$2,651	\$6,126
Comm Svcs - Admin	2	0.662 %	\$2,317		\$2,317	\$1,768	\$4,085
Facilities	10	3.311 %	\$11,584		\$11,584	\$8,838	\$20,422
Fac Swim Ctr	2	0.662 %	\$2,317		\$2,317	\$1,768	\$4,085
Prks & OS - Admin	1	0.331 %	\$1,158		\$1,158	\$884	\$2,042
Water	5	1.656 %	\$5,792		\$5,792	\$4,419	\$10,211
Sewer	3	0.993 %	\$3,475		\$3,475	\$2,651	\$6,126
Refuse	2	0.662 %	\$2,317		\$2,317	\$1,768	\$4,085
Stormwater Mgmt	2	0.662 %	\$2,317		\$2,317	\$1,768	\$4,085
Parking	2	0.662 %	\$2,317		\$2,317	\$1,768	\$4,085
Town Center Mgmt	1	0.331 %	\$1,158		\$1,158	\$884	\$2,042
P&R RedGate Golf Crs Crs Ops	2	0.663 %	\$2,317		\$2,317	\$1,766	\$4,083
Total	302	100.000 %	\$349,849		\$349,849	\$240,395	\$590,244

(A) Alloc basis: # of Agenda Items, Board / Committee Appointments, Public Hearings

Source: City Clerk

Mayor and Council
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Legislative & Policy Making</u>
City Attorney	\$27,803	\$27,803
Human Resources	\$2,317	\$2,317
IT - Operations	\$4,634	\$4,634
City Clerk	\$8,169	\$8,169
City Manager - Admin	\$40,845	\$40,845
CPDS - Executive	\$44,930	\$44,930
Finance - Admin	\$112,323	\$112,323
Rec and Parks - Admin	\$69,436	\$69,436
Rec Svcs - Admin	\$4,085	\$4,085
Prks & OS - Admin	\$2,042	\$2,042
Comm Svcs - Admin	\$4,085	\$4,085
Facilities	\$20,422	\$20,422
Office of Chief - Mgmt & Support	\$30,634	\$30,634
Public Works - Mgmt & Support	\$12,254	\$12,254
Fleet Services	\$10,211	\$10,211
P&Z - Development Review	\$2,042	\$2,042
P&Z - Zoning Ordinance	\$55,141	\$55,141
P&Z - Historic Preservation	\$6,126	\$6,126
Insp Svcs - Apps, Processing, Permits	\$4,085	\$4,085
Long Range Planning	\$26,549	\$26,549
PW - Contract Management	\$8,169	\$8,169
Traffic and Transportation	\$14,296	\$14,296
Ops and Maintenance	\$2,042	\$2,042
Engineering	\$16,338	\$16,338
Environmental Management	\$14,296	\$14,296
Rec and Parks Special Events	\$2,042	\$2,042
Rec Svcs Arts	\$6,126	\$6,126
Fac Swim Ctr	\$4,085	\$4,085
Water	\$10,211	\$10,211
Sewer	\$6,126	\$6,126
Refuse	\$4,085	\$4,085
Parking	\$4,085	\$4,085
Stormwater Mgmt	\$4,085	\$4,085
Town Center Mgmt	\$2,042	\$2,042
P&R RedGate Golf Crs Crs Ops	\$4,083	\$4,083
Total	\$590,244	\$590,244

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$401,800			\$401,800
Allocated additions:				
1104000100 - City Attorney	\$40,845	\$10,308	\$51,153	
1104502101 - Human Resources	\$7,586	\$2,009	\$9,595	
1107500100 - IT - Operations	\$16,482	\$2,836	\$19,318	
1105000100 - Mayor and Council	\$4,634	\$3,535	\$8,169	
1105001100 - City Clerk		\$2,809	\$2,809	
1105500101 - City Manager - Admin		\$26,966	\$26,966	
1107000100 - Finance - Admin		\$13,743	\$13,743	
1107500400 - IT - Voice Comm & GIS		\$10,068	\$10,068	
1109500100 - Non-Departmental		\$18,913	\$18,913	
Total allocated additions:	<u>\$69,547</u>	<u>\$91,187</u>	<u>\$160,734</u>	<u>\$160,734</u>
Total to be allocated	<u>\$471,347</u>	<u>\$91,187</u>		<u>\$562,534</u>

City Clerk
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>M&C Support</u>	<u>Agendas & Meetings</u>	<u>Elections</u>
<u>Wages & Benefits</u>					
SALARIES & WAGES	\$260,300	\$52,060	\$72,884	\$93,708	\$41,648
FRINGE BENEFITS	\$55,000	\$11,000	\$15,400	\$19,800	\$8,800
<u>Other Expense and Cost</u>					
Postage	\$11,000	\$2,200	\$3,080	\$3,960	\$1,760
Travel Outside Metro Area	\$4,500	\$900	\$1,260	\$1,620	\$720
Class / Professional Development	\$300	\$60	\$84	\$108	\$48
Dues, Fees & Publications	\$200	\$40	\$56	\$72	\$32
Contract Services - Other	\$9,000	\$1,800	\$2,520	\$3,240	\$1,440
Printing Contracts	\$2,000	\$400	\$560	\$720	\$320
Other Equip Lease	\$4,000	\$800	\$1,120	\$1,440	\$640
Program Supplies	\$40,000	\$8,000	\$11,200	\$14,400	\$6,400
Board and Commission Supls	\$500	\$100	\$140	\$180	\$80
Furniture & Equipment <\$5000	\$15,000	\$3,000	\$4,200	\$5,400	\$2,400
Departmental Expenditures	\$401,800	\$80,360	\$112,504	\$144,648	\$64,288
Additions: 1st					
Other	\$69,547	\$69,547			
Functional Cost	\$471,347	\$149,907	\$112,504	\$144,648	\$64,288
Reallocate Admin		(\$149,907)	\$52,467	\$67,458	\$29,982
Allocable Costs	\$471,347		\$164,971	\$212,106	\$94,270
Unallocated	(\$94,270)				(\$94,270)
1st Allocation	\$377,077		\$164,971	\$212,106	
Additions: 2nd					
Other	\$91,187	\$91,187			
Functional Cost	\$91,187	\$91,187			
Reallocate Admin		(\$91,187)	\$31,915	\$41,034	\$18,238
Allocable Costs	\$91,187		\$31,915	\$41,034	\$18,238
Unallocated	(\$18,238)				(\$18,238)
2nd Allocation	\$72,949		\$31,915	\$41,034	
Total allocated	\$450,026		\$196,886	\$253,140	

City Clerk
Detail allocation of
M&C Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Mayor and Council	1,000,000.0000	100.000 %	\$164,971		\$164,971		\$164,971
Other	0.0010					\$31,915	\$31,915
Total	<u>1,000,000.0010</u>	<u>100.000 %</u>	<u>\$164,971</u>		<u>\$164,971</u>	<u>\$31,915</u>	<u>\$196,886</u>

(A) Alloc basis: Direct Allocation to Mayor and Council

Source: City Clerk

City Clerk
Detail allocation of
Agendas & Meetings

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Attorney	24	7.947 %	\$16,856		\$16,856		\$16,856
Human Resources	2	0.662 %	\$1,405		\$1,405		\$1,405
City Clerk	4	1.325 %	\$2,809		\$2,809		\$2,809
City Manager - Admin	20	6.623 %	\$14,047		\$14,047	\$3,062	\$17,109
CPDS - Executive	22	7.285 %	\$15,451		\$15,451	\$3,368	\$18,819
P&Z - Development Review	1	0.331 %	\$702		\$702	\$153	\$855
P&Z - Zoning Ordinance	27	8.940 %	\$18,963		\$18,963	\$4,134	\$23,097
P&Z - Historic Preservation	3	0.993 %	\$2,107		\$2,107	\$459	\$2,566
Long Range Planning	13	4.305 %	\$9,130		\$9,130	\$1,990	\$11,120
Insp Svcs - Apps, Processing, Permits	2	0.662 %	\$1,405		\$1,405	\$306	\$1,711
Finance - Admin	55	18.212 %	\$38,629		\$38,629	\$8,421	\$47,050
IT - Operations	4	1.325 %	\$2,809		\$2,809		\$2,809
Office of Chief - Mgmt & Support	15	4.967 %	\$10,535		\$10,535	\$2,297	\$12,832
Public Works - Mgmt & Support	6	1.987 %	\$4,214		\$4,214	\$919	\$5,133
PW - Contract Management	4	1.325 %	\$2,809		\$2,809	\$612	\$3,421
Traffic and Transportation	7	2.318 %	\$4,916		\$4,916	\$1,072	\$5,988
Engineering	8	2.649 %	\$5,619		\$5,619	\$1,225	\$6,844
Environmental Management	7	2.318 %	\$4,916		\$4,916	\$1,072	\$5,988
Ops and Maintenance	1	0.331 %	\$702		\$702	\$153	\$855
Fleet Services	5	1.656 %	\$3,512		\$3,512	\$766	\$4,278
Rec and Parks - Admin	34	11.258 %	\$23,879		\$23,879	\$5,206	\$29,085
Rec and Parks Special Events	1	0.331 %	\$702		\$702	\$153	\$855
Rec Svcs - Admin	2	0.662 %	\$1,405		\$1,405	\$306	\$1,711
Rec Svcs Arts	3	0.993 %	\$2,107		\$2,107	\$459	\$2,566
Comm Svcs - Admin	2	0.662 %	\$1,405		\$1,405	\$306	\$1,711
Facilities	10	3.311 %	\$7,023		\$7,023	\$1,531	\$8,554
Fac Swim Ctr	2	0.662 %	\$1,405		\$1,405	\$306	\$1,711
Prks & OS - Admin	1	0.331 %	\$702		\$702	\$153	\$855
Water	5	1.656 %	\$3,512		\$3,512	\$766	\$4,278
Sewer	3	0.993 %	\$2,107		\$2,107	\$459	\$2,566
Refuse	2	0.662 %	\$1,405		\$1,405	\$306	\$1,711
Stormwater Mgmt	2	0.662 %	\$1,405		\$1,405	\$306	\$1,711
Parking	2	0.662 %	\$1,405		\$1,405	\$306	\$1,711
Town Center Mgmt	1	0.331 %	\$702		\$702	\$153	\$855
P&R RedGate Golf Crs Crs Ops	2	0.663 %	\$1,406		\$1,406	\$309	\$1,715
Total	302	100.000 %	\$212,106		\$212,106	\$41,034	\$253,140

(A) Alloc basis: # of Agenda Items, Board / Committee Appointments, Public Hearings

Source: City Clerk

City Clerk
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>M&C Support</u>	<u>Agendas & Meetings</u>
City Attorney	\$16,856		\$16,856
Human Resources	\$1,405		\$1,405
IT - Operations	\$2,809		\$2,809
Mayor and Council	\$164,971	\$164,971	
City Clerk	\$2,809		\$2,809
City Manager - Admin	\$17,109		\$17,109
CPDS - Executive	\$18,819		\$18,819
Finance - Admin	\$47,050		\$47,050
Rec and Parks - Admin	\$29,085		\$29,085
Rec Svcs - Admin	\$1,711		\$1,711
Prks & OS - Admin	\$855		\$855
Comm Svcs - Admin	\$1,711		\$1,711
Facilities	\$8,554		\$8,554
Office of Chief - Mgmt & Support	\$12,832		\$12,832
Public Works - Mgmt & Support	\$5,133		\$5,133
Fleet Services	\$4,278		\$4,278
P&Z - Development Review	\$855		\$855
P&Z - Zoning Ordinance	\$23,097		\$23,097
P&Z - Historic Preservation	\$2,566		\$2,566
Insp Svcs - Apps, Processing, Permits	\$1,711		\$1,711
Long Range Planning	\$11,120		\$11,120
PW - Contract Management	\$3,421		\$3,421
Traffic and Transportation	\$5,988		\$5,988
Ops and Maintenance	\$855		\$855
Engineering	\$6,844		\$6,844
Environmental Management	\$5,988		\$5,988
Rec and Parks Special Events	\$855		\$855
Rec Svcs Arts	\$2,566		\$2,566
Fac Swim Ctr	\$1,711		\$1,711
Water	\$4,278		\$4,278
Sewer	\$2,566		\$2,566
Refuse	\$1,711		\$1,711
Parking	\$1,711		\$1,711
Stormwater Mgmt	\$1,711		\$1,711
Town Center Mgmt	\$855		\$855
P&R RedGate Golf Crs Crs Ops	\$1,715		\$1,715
Other	\$31,915	\$31,915	
Total	\$450,026	\$196,886	\$253,140

City Manager - Admin
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$3,501,000			\$3,501,000
Deductions:				
Postage - Rockville Reports	(\$46,000)			
Total deductions:	<u>(\$46,000)</u>			<u>(\$46,000)</u>
Allocated additions:				
1 - Building Use	\$7,186		\$7,186	
2 - Equipment Use	\$33,317		\$33,317	
1104000100 - City Attorney	\$61,268	\$15,461	\$76,729	
1104502101 - Human Resources	\$70,804	\$18,755	\$89,559	
1107500100 - IT - Operations	\$143,947	\$24,409	\$168,356	
1105000100 - Mayor and Council	\$23,169	\$17,676	\$40,845	
1105001100 - City Clerk	\$14,047	\$3,062	\$17,109	
1105500101 - City Manager - Admin		\$642,301	\$642,301	
1107000100 - Finance - Admin		\$140,453	\$140,453	
1107500400 - IT - Voice Comm & GIS		\$38,170	\$38,170	
1109008511 - Facilities		\$69,271	\$69,271	
1108500803 - Fleet Services		\$10,186	\$10,186	
1109500100 - Non-Departmental		\$164,149	\$164,149	
1109007522 - Prks & OS - Hort Srvs		\$6,377	\$6,377	
1109007530 - Prks & OS - Parks West Srvs		\$587	\$587	
1109007532 - Prks & OS - Parks East Srvs		\$759	\$759	
1109007533 - Prks & OS - ROW Srvs		\$1,952	\$1,952	
Total allocated additions:	<u>\$353,738</u>	<u>\$1,153,568</u>	<u>\$1,507,306</u>	<u>\$1,507,306</u>
Total to be allocated	<u>\$3,808,738</u>	<u>\$1,153,568</u>		<u>\$4,962,306</u>

City Manager - Admin
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Administration</u>	<u>Management Systems A</u>	<u>Management Systems B</u>	<u>Organizational Development</u>	<u>PIO</u>	<u>Website and Intranet</u>	<u>Cable TV</u>	<u>Citywide Graphics</u>
<u>Wages & Benefits</u>										
SALARIES & WAGES	\$2,147,100		\$521,000	\$82,900	\$82,900	\$120,600	\$254,500	\$130,000	\$293,600	\$46,224
FRINGE BENEFITS	\$465,600		\$111,800	\$17,400	\$17,400	\$27,300	\$57,700	\$24,600	\$65,300	\$9,864
<u>Other Expense and Cost</u>										
Overtime	\$2,700								\$2,000	\$84
Consultants	\$273,800		\$150,000	\$5,500	\$5,500	\$19,000	\$90,000		\$3,800	
Postage	\$159,100									
Postage - Rockville Reports	\$46,000	\$46,000								
Data Processing Services	\$20,300								\$20,300	
Office Equipment Rental	\$1,000									\$120
Travel Outside Metro Area	\$24,700		\$3,800	\$1,400	\$1,400	\$2,500	\$5,000	\$1,000	\$2,400	\$420
Class / Professional Development	\$21,700		\$2,300	\$900	\$900	\$2,500	\$5,000	\$2,600	\$1,300	\$396
Dues, Fees & Publications	\$13,300		\$4,700	\$200	\$200	\$1,500	\$2,100	\$200	\$2,200	\$96
Office Eqp Service / Maintenance	\$23,100									\$2,772
Computer Eq Maintenance	\$1,400									\$168
Communications Equip Maint	\$3,000								\$3,000	
Contracted Transp Services	\$7,300									\$876
Uniform Rental	\$300									\$36
Contracted Refuse Service	\$300									\$36
Printing Contracts	\$61,400						\$45,000			\$1,968
Color Copier Expense	\$13,000									\$1,560
Other Eqp Lease	\$46,200									\$5,544
Program Supplies	\$161,900		\$16,000			\$18,200	\$900		\$7,600	\$10,920
Chemicals	\$4,000									\$480
Furniture & Equipment < \$5000	\$2,000								\$2,000	
Computer Equipment	\$1,800									\$216
Departmental Expenditures	\$3,501,000	\$46,000	\$809,600	\$108,300	\$108,300	\$191,600	\$460,200	\$158,400	\$403,500	\$81,780
<u>Cost Adjustments</u>										
Deductions	(\$46,000)	(\$46,000)								
Additions: 1st										
Other	\$353,738	\$353,738								
Functional Cost	\$3,808,738	\$353,738	\$809,600	\$108,300	\$108,300	\$191,600	\$460,200	\$158,400	\$403,500	\$81,780
Reallocate Admin		(\$353,738)	\$82,890	\$11,088	\$11,088	\$19,617	\$47,117	\$16,218	\$41,312	\$8,373
Allocable Costs	\$3,808,738		\$892,490	\$119,388	\$119,388	\$211,217	\$507,317	\$174,618	\$444,812	\$90,153
Unallocated	(\$532,233)				(\$119,388)					
1st Allocation	\$3,276,505		\$892,490	\$119,388		\$211,217	\$507,317	\$174,618	\$444,812	\$90,153
Additions: 2nd										
Other	\$1,153,568	\$1,153,568								
Functional Cost	\$1,153,568	\$1,153,568								
Reallocate Admin		(\$1,153,568)	\$270,312	\$36,160	\$36,160	\$63,972	\$153,653	\$52,887	\$134,722	\$27,305
Allocable Costs	\$1,153,568		\$270,312	\$36,160	\$36,160	\$63,972	\$153,653	\$52,887	\$134,722	\$27,305

City Manager - Admin
Schedule of costs to be
allocated by function

	<u>Rec & Park Graphics</u>	<u>Citywide Printing</u>	<u>Rec & Park Printing</u>	<u>Rec & Park Guide / Sr. Center mailing</u>	<u>Postage - Metered</u>	<u>Citywide Copy Center</u>	<u>Rec & Park Copy Center</u>	<u>Human Rights and Community Mediation</u>	<u>Neighborhood Resources Program</u>
<u>Wages & Benefits</u>									
SALARIES & WAGES	\$134,820	\$80,892	\$77,040			\$23,112	\$23,112	\$88,700	\$187,700
FRINGE BENEFITS	\$28,770	\$17,262	\$16,440			\$4,932	\$4,932	\$17,000	\$44,900
<u>Other Expense and Cost</u>									
Overtime	\$245	\$147	\$140			\$42	\$42		
Consultants									
Postage				\$27,200	\$131,900				
Postage - Rockville Reports									
Data Processing Services									
Office Equipment Rental	\$350	\$210	\$200			\$60	\$60		
Travel Outside Metro Area	\$1,225	\$735	\$700			\$210	\$210	\$200	\$3,500
Class / Professional Development	\$1,155	\$693	\$660			\$198	\$198	\$600	\$2,300
Dues, Fees & Publications	\$280	\$168	\$160			\$48	\$48	\$400	\$1,000
Office Eqp Service / Maintenance	\$8,085	\$4,851	\$4,620			\$1,386	\$1,386		
Computer Eq Maintenance	\$490	\$294	\$280			\$84	\$84		
Communications Equip Maint									
Contracted Transp Services	\$2,555	\$1,533	\$1,460			\$438	\$438		
Uniform Rental	\$105	\$63	\$60			\$18	\$18		
Contracted Refuse Service	\$105	\$63	\$60			\$18	\$18		
Printing Contracts	\$5,740	\$3,444	\$3,280			\$984	\$984		
Color Copier Expense	\$4,550	\$2,730	\$2,600			\$780	\$780		
Other Eqp Lease	\$16,170	\$9,702	\$9,240			\$2,772	\$2,772		
Program Supplies	\$31,850	\$19,110	\$18,200			\$5,460	\$5,460	\$15,200	\$13,000
Chemicals	\$1,400	\$840	\$800			\$240	\$240		
Furniture & Equipment < \$5000									
Computer Equipment	\$630	\$378	\$360			\$108	\$108		
Departmental Expenditures	\$238,525	\$143,115	\$136,300	\$27,200	\$131,900	\$40,890	\$40,890	\$122,100	\$252,400
<u>Cost Adjustments</u>									
Deductions									
Additions: 1st									
Other									
Functional Cost	\$238,525	\$143,115	\$136,300	\$27,200	\$131,900	\$40,890	\$40,890	\$122,100	\$252,400
Reallocate Admin	\$24,421	\$14,653	\$13,955	\$2,785	\$13,504	\$4,186	\$4,186	\$12,501	\$25,844
Allocable Costs	\$262,946	\$157,768	\$150,255	\$29,985	\$145,404	\$45,076	\$45,076	\$134,601	\$278,244
Unallocated								(\$134,601)	(\$278,244)
1st Allocation	\$262,946	\$157,768	\$150,255	\$29,985	\$145,404	\$45,076	\$45,076		
Additions: 2nd									
Other									
Functional Cost									
Reallocate Admin	\$79,640	\$47,784	\$45,508	\$9,082	\$44,039	\$13,653	\$13,653	\$40,767	\$84,271
Allocable Costs	\$79,640	\$47,784	\$45,508	\$9,082	\$44,039	\$13,653	\$13,653	\$40,767	\$84,271

City Manager - Admin
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Administration</u>	<u>Management Systems A</u>	<u>Management Systems B</u>	<u>Organizational Development</u>	<u>PIO</u>	<u>Website and Intranet</u>	<u>Cable TV</u>	<u>Citywide Graphics</u>
Unallocated	(\$161,198)				(\$36,160)					
2nd Allocation	\$992,370		\$270,312	\$36,160		\$63,972	\$153,653	\$52,887	\$134,722	\$27,305
Total allocated	\$4,268,875		\$1,162,802	\$155,548		\$275,189	\$660,970	\$227,505	\$579,534	\$117,458

City Manager - Admin
Schedule of costs to be
allocated by function

	<u>Rec & Park Graphics</u>	<u>Citywide Printing</u>	<u>Rec & Park Printing</u>	<u>Rec & Park Guide / Sr. Center mailing</u>	<u>Postage - Metered</u>	<u>Citywide Copy Center</u>	<u>Rec & Park Copy Center</u>	<u>Human Rights and Community Mediation</u>	<u>Neighborhood Resources Program</u>
Unallocated								(\$40,767)	(\$84,271)
2nd Allocation	\$79,640	\$47,784	\$45,508	\$9,082	\$44,039	\$13,653	\$13,653		
Total allocated	\$342,586	\$205,552	\$195,763	\$39,067	\$189,443	\$58,729	\$58,729		

City Manager - Admin
Detail allocation of
Administration

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Attorney	24	7.947 %	\$70,926		\$70,926		\$70,926
Human Resources	2	0.662 %	\$5,911		\$5,911		\$5,911
City Clerk	4	1.325 %	\$11,821		\$11,821		\$11,821
City Manager - Admin	20	6.623 %	\$59,105		\$59,105		\$59,105
CPDS - Executive	22	7.285 %	\$65,016		\$65,016	\$23,979	\$88,995
P&Z - Development Review	1	0.331 %	\$2,955		\$2,955	\$1,090	\$4,045
P&Z - Zoning Ordinance	27	8.940 %	\$79,792		\$79,792	\$29,429	\$109,221
P&Z - Historic Preservation	3	0.993 %	\$8,866		\$8,866	\$3,270	\$12,136
Long Range Planning	13	4.305 %	\$38,418		\$38,418	\$14,170	\$52,588
Insp Svcs - Apps, Processing, Permits	2	0.662 %	\$5,911		\$5,911	\$2,180	\$8,091
Finance - Admin	55	18.212 %	\$162,540		\$162,540	\$59,948	\$222,488
IT - Operations	4	1.325 %	\$11,821		\$11,821		\$11,821
Office of Chief - Mgmt & Support	15	4.967 %	\$44,329		\$44,329	\$16,350	\$60,679
Public Works - Mgmt & Support	6	1.987 %	\$17,732		\$17,732	\$6,540	\$24,272
PW - Contract Management	4	1.325 %	\$11,821		\$11,821	\$4,360	\$16,181
Traffic and Transportation	7	2.318 %	\$20,687		\$20,687	\$7,630	\$28,317
Engineering	8	2.649 %	\$23,642		\$23,642	\$8,720	\$32,362
Environmental Management	7	2.318 %	\$20,687		\$20,687	\$7,630	\$28,317
Ops and Maintenance	1	0.331 %	\$2,955		\$2,955	\$1,090	\$4,045
Fleet Services	5	1.656 %	\$14,776		\$14,776	\$5,450	\$20,226
Rec and Parks - Admin	34	11.258 %	\$100,479		\$100,479	\$37,059	\$137,538
Rec and Parks Special Events	1	0.331 %	\$2,955		\$2,955	\$1,090	\$4,045
Rec Svcs - Admin	2	0.662 %	\$5,911		\$5,911	\$2,180	\$8,091
Rec Svcs Arts	3	0.993 %	\$8,866		\$8,866	\$3,270	\$12,136
Comm Svcs - Admin	2	0.662 %	\$5,911		\$5,911	\$2,180	\$8,091
Facilities	10	3.311 %	\$29,553		\$29,553	\$10,900	\$40,453
Fac Swim Ctr	2	0.662 %	\$5,911		\$5,911	\$2,180	\$8,091
Prks & OS - Admin	1	0.331 %	\$2,955		\$2,955	\$1,090	\$4,045
Water	5	1.656 %	\$14,776		\$14,776	\$5,450	\$20,226
Sewer	3	0.993 %	\$8,866		\$8,866	\$3,270	\$12,136
Refuse	2	0.662 %	\$5,911		\$5,911	\$2,180	\$8,091
Stormwater Mgmt	2	0.662 %	\$5,911		\$5,911	\$2,180	\$8,091
Parking	2	0.662 %	\$5,911		\$5,911	\$2,180	\$8,091
Town Center Mgmt	1	0.331 %	\$2,955		\$2,955	\$1,090	\$4,045
P&R RedGate Golf Crs Crs Ops	2	0.663 %	\$5,908		\$5,908	\$2,177	\$8,085
Total	302	100.000 %	\$892,490		\$892,490	\$270,312	\$1,162,802

(A) Alloc basis: # of Agenda Items, Board / Committee Appointments, Public Hearings

Source: City Clerk

City Manager - Admin
Detail allocation of
Management Systems A

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Attorney	24	7.947 %	\$9,488		\$9,488		\$9,488
Human Resources	2	0.662 %	\$791		\$791		\$791
City Clerk	4	1.325 %	\$1,581		\$1,581		\$1,581
City Manager - Admin	20	6.623 %	\$7,906		\$7,906		\$7,906
CPDS - Executive	22	7.285 %	\$8,697		\$8,697	\$3,208	\$11,905
P&Z - Development Review	1	0.331 %	\$395		\$395	\$146	\$541
P&Z - Zoning Ordinance	27	8.940 %	\$10,674		\$10,674	\$3,937	\$14,611
P&Z - Historic Preservation	3	0.993 %	\$1,186		\$1,186	\$437	\$1,623
Long Range Planning	13	4.305 %	\$5,139		\$5,139	\$1,895	\$7,034
Insp Svcs - Apps, Processing, Permits	2	0.662 %	\$791		\$791	\$292	\$1,083
Finance - Admin	55	18.212 %	\$21,743		\$21,743	\$8,019	\$29,762
IT - Operations	4	1.325 %	\$1,581		\$1,581		\$1,581
Office of Chief - Mgmt & Support	15	4.967 %	\$5,930		\$5,930	\$2,187	\$8,117
Public Works - Mgmt & Support	6	1.987 %	\$2,372		\$2,372	\$875	\$3,247
PW - Contract Management	4	1.325 %	\$1,581		\$1,581	\$583	\$2,164
Traffic and Transportation	7	2.318 %	\$2,767		\$2,767	\$1,021	\$3,788
Engineering	8	2.649 %	\$3,163		\$3,163	\$1,166	\$4,329
Environmental Management	7	2.318 %	\$2,767		\$2,767	\$1,021	\$3,788
Ops and Maintenance	1	0.331 %	\$395		\$395	\$146	\$541
Fleet Services	5	1.656 %	\$1,977		\$1,977	\$729	\$2,706
Rec and Parks - Admin	34	11.258 %	\$13,441		\$13,441	\$4,957	\$18,398
Rec and Parks Special Events	1	0.331 %	\$395		\$395	\$146	\$541
Rec Svcs - Admin	2	0.662 %	\$791		\$791	\$292	\$1,083
Rec Svcs Arts	3	0.993 %	\$1,186		\$1,186	\$437	\$1,623
Comm Svcs - Admin	2	0.662 %	\$791		\$791	\$292	\$1,083
Facilities	10	3.311 %	\$3,953		\$3,953	\$1,458	\$5,411
Fac Swim Ctr	2	0.662 %	\$791		\$791	\$292	\$1,083
Prks & OS - Admin	1	0.331 %	\$395		\$395	\$146	\$541
Water	5	1.656 %	\$1,977		\$1,977	\$729	\$2,706
Sewer	3	0.993 %	\$1,186		\$1,186	\$437	\$1,623
Refuse	2	0.662 %	\$791		\$791	\$292	\$1,083
Stormwater Mgmt	2	0.662 %	\$791		\$791	\$292	\$1,083
Parking	2	0.662 %	\$791		\$791	\$292	\$1,083
Town Center Mgmt	1	0.331 %	\$395		\$395	\$146	\$541
P&R RedGate Golf Crs Crs Ops	2	0.663 %	\$790		\$790	\$290	\$1,080
Total	302	100.000 %	\$119,388		\$119,388	\$36,160	\$155,548

(A) Alloc basis: # of Agenda Items, Board / Committee Appointments, Public Hearings

Source: City Clerk

IVA/Cap95
03/12/10

Rockville FC FY 09/10

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City Manager - Admin
Detail allocation of
Organizational Development

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Water	39	6.990 %	\$14,765		\$14,765	\$5,029	\$19,794
Sewer	17	3.081 %	\$6,507		\$6,507	\$2,216	\$8,723
Refuse	40	7.171 %	\$15,145		\$15,145	\$5,159	\$20,304
Parking	7	1.243 %	\$2,626		\$2,626	\$894	\$3,520
Stormwater Mgmt	22	3.928 %	\$8,296		\$8,296	\$2,826	\$11,122
CDBG	1	0.108 %	\$228		\$228	\$78	\$306
Town Center Mgmt	1	0.090 %	\$190		\$190	\$65	\$255
Speed Camera	7	1.261 %	\$2,664		\$2,664	\$907	\$3,571
P&R RedGate Golf Crs Crs Ops	6	1.081 %	\$2,283		\$2,283	\$778	\$3,061
P&R RedGate Golf Crs CH Srvs	4	0.685 %	\$1,446		\$1,446	\$493	\$1,939
City Attorney	5	0.901 %	\$1,903		\$1,903		\$1,903
Human Resources	10	1.802 %	\$3,805		\$3,805		\$3,805
City Clerk	3	0.540 %	\$1,142		\$1,142		\$1,142
City Manager - Admin	28	5.045 %	\$10,655		\$10,655		\$10,655
CPDS - Executive	5	0.901 %	\$1,903		\$1,903	\$648	\$2,551
CPDS Housing	1	0.252 %	\$533		\$533	\$181	\$714
P&Z - Development Review	7	1.261 %	\$2,664		\$2,664	\$907	\$3,571
P&Z - Zoning Ordinance	3	0.540 %	\$1,142		\$1,142	\$389	\$1,531
P&Z - Historic Preservation	2	0.324 %	\$685		\$685	\$233	\$918
Long Range Planning	6	1.045 %	\$2,207		\$2,207	\$752	\$2,959
Insp Svcs - Apps, Processing, Permits	10	1.802 %	\$3,805		\$3,805	\$1,296	\$5,101
Inspection and Code Enforcement	8	1.441 %	\$3,044		\$3,044	\$1,037	\$4,081
Finance - Admin	22	3.874 %	\$8,182		\$8,182	\$2,787	\$10,969
IT - Voice Comm & GIS	2	0.360 %	\$761		\$761	\$259	\$1,020
Office of Chief - Comm Svcs Office	1	0.180 %	\$381		\$381	\$130	\$511
Police - Field Services	39	7.026 %	\$14,841		\$14,841	\$5,055	\$19,896
Police - Administrative Services	10	1.802 %	\$3,805		\$3,805	\$1,296	\$5,101
Special Ops Bureau - Mgmt & Supt	3	0.540 %	\$1,142		\$1,142	\$389	\$1,531
PW - Contract Management	7	1.315 %	\$2,778		\$2,778	\$946	\$3,724
Traffic and Transportation	9	1.621 %	\$3,425		\$3,425	\$1,167	\$4,592
Ops and Maintenance	22	3.874 %	\$8,182		\$8,182	\$2,787	\$10,969
Engineering	3	0.495 %	\$1,046		\$1,046	\$356	\$1,402
Environmental Management	1	0.252 %	\$533		\$533	\$181	\$714
Rec and Parks - Admin	4	0.685 %	\$1,446		\$1,446	\$493	\$1,939
Rec and Parks Capital Projects	2	0.360 %	\$761		\$761	\$259	\$1,020
Rec and Parks Special Events	5	0.901 %	\$1,903		\$1,903	\$648	\$2,551
Rec Svcs - Admin	4	0.721 %	\$1,522		\$1,522	\$518	\$2,040
Fac Civic Ctr Complex	10	1.712 %	\$3,615		\$3,615	\$1,231	\$4,846
Rec Svcs Afterschool	2	0.360 %	\$761		\$761	\$259	\$1,020
Rec Svcs Teens	2	0.270 %	\$571		\$571	\$194	\$765
Rec Svcs Summer Plygrnds	0	0.072 %	\$152		\$152	\$52	\$204
Rec Svcs Outdoor Rec	0	0.036 %	\$76		\$76	\$26	\$102
Rec Svcs Arts	2	0.360 %	\$761		\$761	\$259	\$1,020
Fac Lincoln Park comm Ctr	4	0.685 %	\$1,446		\$1,446	\$493	\$1,939
Fac Twinbrook Comm Rec Ctr	2	0.432 %	\$913		\$913	\$311	\$1,224

Rockville FC FY 09/10

City Manager - Admin
Detail allocation of
Organizational Development

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fac Croydon Creek Nature Ctr	2	0.360 %	\$761		\$761	\$259	\$1,020
Fac Thomas Farm Comm Ctr	2	0.360 %	\$761		\$761	\$259	\$1,020
Rec Srvs Summer Camps	2	0.306 %	\$647		\$647	\$220	\$867
Rec Srvs Classes	2	0.342 %	\$723		\$723	\$246	\$969
Rec Srvs Childcare	5	0.937 %	\$1,979		\$1,979	\$674	\$2,653
Sr Citz Srvs Sr. Ctr. Ops	5	0.901 %	\$1,903		\$1,903	\$648	\$2,551
Sr Citz Srvs Sr Citz Soc Serv	7	1.279 %	\$2,702		\$2,702	\$920	\$3,622
Sr Citz Srvs Sr Citz Rec	2	0.324 %	\$685		\$685	\$233	\$918
Sr Citz Srvs Sr Citz Sprts & Exer	2	0.270 %	\$571		\$571	\$194	\$765
Rec Srvs Adult Sports	2	0.270 %	\$571		\$571	\$194	\$765
Rec Srvs Youth Sports	2	0.360 %	\$761		\$761	\$259	\$1,020
Prks & OS - Admin	6	1.081 %	\$2,283		\$2,283	\$778	\$3,061
Prks & OS Forestry Dev Review	2	0.360 %	\$761		\$761	\$259	\$1,020
Prks & OS Athletic Field Srvs	8	1.351 %	\$2,854		\$2,854	\$972	\$3,826
Fac Swim Ctr	9	1.676 %	\$3,539		\$3,539	\$1,205	\$4,744
Comm Srvs - Admin	3	0.540 %	\$1,142		\$1,142	\$389	\$1,531
Comm Srvs Youth & family Srvs	4	0.631 %	\$1,332		\$1,332	\$454	\$1,786
Comm Srvs Link to Lrng	3	0.450 %	\$951		\$951	\$324	\$1,275
Office of Chief - Mgmt & Support	3	0.540 %	\$1,142		\$1,142	\$389	\$1,531
Public Works - Mgmt & Support	4	0.739 %	\$1,560		\$1,560	\$531	\$2,091
Fleet Services	9	1.531 %	\$3,235		\$3,235	\$1,102	\$4,337
Prks & OS - Hort Srvs	7	1.261 %	\$2,664		\$2,664	\$907	\$3,571
Prks & OS - Parks West Srvs	8	1.441 %	\$3,044		\$3,044	\$1,037	\$4,081
Prks & OS - Parks East Srvs	7	1.171 %	\$2,473		\$2,473	\$843	\$3,316
Prks & OS - ROW Srvs	5	0.811 %	\$1,712		\$1,712	\$583	\$2,295
Facilities	16	2.811 %	\$5,936		\$5,936	\$2,022	\$7,958
IT - Operations	16	2.793 %	\$5,898		\$5,898		\$5,898
Prks & OS Urban Forestry	6	1.081 %	\$2,283		\$2,283	\$778	\$3,061
Special Ops Bureau	26	4.598 %	\$9,703		\$9,703	\$3,309	\$13,012
Total	555	100.000 %	\$211,217		\$211,217	\$63,972	\$275,189

(A) Alloc basis: Number of FTE per Department / Division

Source: FY 2010 Budget

City Manager - Admin
Detail allocation of
PIO

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Attorney	6	0.145 %	\$735		\$735		\$735
Human Resources	90	2.174 %	\$11,031		\$11,031		\$11,031
City Clerk	44	1.063 %	\$5,393		\$5,393		\$5,393
City Manager - Admin	2,396	57.888 %	\$293,678		\$293,678		\$293,678
CPDS - Executive	217	5.243 %	\$26,598		\$26,598	\$21,063	\$47,661
Finance - Admin	13	0.314 %	\$1,593		\$1,593	\$1,262	\$2,855
IT - Operations	20	0.483 %	\$2,451		\$2,451		\$2,451
Office of Chief - Mgmt & Support	153	3.697 %	\$18,753		\$18,753	\$14,851	\$33,604
Public Works - Mgmt & Support	309	7.466 %	\$37,874		\$37,874	\$29,993	\$67,867
Rec and Parks - Admin	223	5.388 %	\$27,333		\$27,333	\$21,645	\$48,978
Rec Srvs - Admin	26	0.628 %	\$3,187		\$3,187	\$2,524	\$5,711
Rec Srvs Adult Sports	20	0.483 %	\$2,451		\$2,451	\$1,941	\$4,392
Rec Srvs Arts	133	3.213 %	\$16,302		\$16,302	\$12,910	\$29,212
Rec Srvs Childcare	5	0.121 %	\$613		\$613	\$485	\$1,098
Rec Srvs Classes	26	0.628 %	\$3,187		\$3,187	\$2,524	\$5,711
Rec Srvs Outdoor Rec	3	0.072 %	\$368		\$368	\$291	\$659
Rec Srvs Summer Camps	14	0.338 %	\$1,716		\$1,716	\$1,359	\$3,075
Rec Srvs Teens	34	0.821 %	\$4,167		\$4,167	\$3,300	\$7,467
Sr Citz Srvs Sr. Ctr. Ops	60	1.450 %	\$7,354		\$7,354	\$5,824	\$13,178
Comm Srvs - Admin	10	0.242 %	\$1,226		\$1,226	\$971	\$2,197
Fac Civic Ctr Complex	7	0.169 %	\$858		\$858	\$679	\$1,537
Fac Croydon Creek Nature Ctr	20	0.483 %	\$2,451		\$2,451	\$1,941	\$4,392
Fac Lincoln Park comm Ctr	11	0.266 %	\$1,348		\$1,348	\$1,068	\$2,416
Fac Swim Ctr	43	1.039 %	\$5,271		\$5,271	\$4,174	\$9,445
Fac Thomas Farm Comm Ctr	115	2.778 %	\$14,096		\$14,096	\$11,162	\$25,258
Fac Twinbrook Comm Rec Ctr	52	1.256 %	\$6,374		\$6,374	\$5,047	\$11,421
Prks & OS - Admin	3	0.072 %	\$368		\$368	\$291	\$659
P&R RedGate Golf Crs Crs Ops	29	0.701 %	\$3,555		\$3,555	\$2,815	\$6,370
Other	57	1.379 %	\$6,986		\$6,986	\$5,533	\$12,519
Total	4,139	100.000 %	\$507,317		\$507,317	\$153,653	\$660,970

(A) Alloc basis: PIO Activities per Department

Source: Graphics Department

City Manager - Admin
Detail allocation of
Website and Intranet

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Attorney	2	0.073 %	\$127		\$127		\$127
Human Resources	27	0.984 %	\$1,719		\$1,719		\$1,719
City Clerk	55	2.005 %	\$3,501		\$3,501		\$3,501
City Manager - Admin	861	31.389 %	\$54,811		\$54,811		\$54,811
CPDS - Executive	208	7.583 %	\$13,241		\$13,241	\$6,229	\$19,470
Finance - Admin	511	18.629 %	\$32,530		\$32,530	\$15,303	\$47,833
IT - Operations	32	1.167 %	\$2,037		\$2,037		\$2,037
Office of Chief - Mgmt & Support	88	3.208 %	\$5,602		\$5,602	\$2,635	\$8,237
Public Works - Mgmt & Support	207	7.546 %	\$13,178		\$13,178	\$6,199	\$19,377
Rec and Parks - Admin	461	16.806 %	\$29,347		\$29,347	\$13,806	\$43,153
Other	291	10.610 %	\$18,525		\$18,525	\$8,715	\$27,240
Total	2,743	100.000 %	\$174,618		\$174,618	\$52,887	\$227,505

(A) Alloc basis: Web Updates Per Department

Source: Graphics Department

City Manager - Admin
Detail allocation of
Cable TV

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Manager - Admin	1,170	43.414 %	\$193,109		\$193,109		\$193,109
Finance - Admin	10	0.371 %	\$1,651		\$1,651	\$1,082	\$2,733
Human Resources	70	2.597 %	\$11,554		\$11,554		\$11,554
IT - Operations	50	1.855 %	\$8,253		\$8,253		\$8,253
Office of Chief - Mgmt & Support	200	7.421 %	\$33,010		\$33,010	\$21,642	\$54,652
Public Works - Mgmt & Support	160	5.937 %	\$26,408		\$26,408	\$17,314	\$43,722
Rec and Parks - Admin	675	25.046 %	\$111,409		\$111,409	\$73,042	\$184,451
Mayor and Council	160	5.937 %	\$26,408		\$26,408		\$26,408
P&Z - Historic Preservation	60	2.226 %	\$9,903		\$9,903	\$6,493	\$16,396
CPDS - Executive	140	5.196 %	\$23,107		\$23,107	\$15,149	\$38,256
Total	<u>2,695</u>	<u>100.000 %</u>	<u>\$444,812</u>		<u>\$444,812</u>	<u>\$134,722</u>	<u>\$579,534</u>

(A) Alloc basis: Programming Hours Per Department

Source:

City Manager - Admin
Detail allocation of
Citywide Graphics

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Attorney	2	0.270 %	\$244		\$244		\$244
Human Resources	12	1.622 %	\$1,462		\$1,462		\$1,462
City Clerk	9	1.216 %	\$1,096		\$1,096		\$1,096
City Manager - Admin	72	9.730 %	\$8,772		\$8,772		\$8,772
CPDS - Executive	37	5.000 %	\$4,508		\$4,508	\$1,576	\$6,084
Inspection and Code Enforcement	4	0.541 %	\$487		\$487	\$170	\$657
Finance - Admin	43	5.811 %	\$5,239		\$5,239	\$1,832	\$7,071
IT - Operations	4	0.541 %	\$487		\$487		\$487
Office of Chief - Mgmt & Support	51	6.892 %	\$6,213		\$6,213	\$2,172	\$8,385
Office of Chief - Comm Svcs Office	3	0.405 %	\$365		\$365	\$128	\$493
Public Works - Mgmt & Support	33	4.459 %	\$4,020		\$4,020	\$1,406	\$5,426
Rec and Parks - Admin	464	62.703 %	\$56,528		\$56,528	\$19,765	\$76,293
Comm Svcs - Admin	6	0.810 %	\$732		\$732	\$256	\$988
Total	740	100.000 %	\$90,153		\$90,153	\$27,305	\$117,458

(A) Alloc basis: # of Graphic Jobs Per Department

Source: Graphics Department

City Manager - Admin
Detail allocation of
Rec & Park Graphics

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Rec and Parks - Admin	1,000,000.0000	100.000 %	\$262,946		\$262,946	\$79,640	\$342,586
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$262,946</u>		<u>\$262,946</u>	<u>\$79,640</u>	<u>\$342,586</u>

(A) Alloc basis: Direct to Rec and Parks

Source:

City Manager - Admin
Detail allocation of
Citywide Printing

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Attorney	500	0.049 %	\$77		\$77		\$77
Human Resources	2,500	0.243 %	\$383		\$383		\$383
City Clerk	1,500	0.146 %	\$230		\$230		\$230
City Manager - Admin	29,700	2.886 %	\$4,553		\$4,553		\$4,553
CPDS - Executive	15,000	1.458 %	\$2,300		\$2,300	\$721	\$3,021
Inspection and Code Enforcement	600	0.058 %	\$92		\$92	\$29	\$121
Finance - Admin	242,950	23.608 %	\$37,245		\$37,245	\$11,671	\$48,916
IT - Operations	250	0.024 %	\$38		\$38		\$38
Office of Chief - Mgmt & Support	101,174	9.831 %	\$15,510		\$15,510	\$4,860	\$20,370
Public Works - Mgmt & Support	191,200	18.579 %	\$29,312		\$29,312	\$9,185	\$38,497
Rec and Parks - Admin	443,738	43.118 %	\$68,028		\$68,028	\$21,318	\$89,346
Total	1,029,112	100.000 %	\$157,768		\$157,768	\$47,784	\$205,552

(A) Alloc basis: # of Print Impressions per Department

Source: Graphics Department

City Manager - Admin
Detail allocation of
Rec & Park Printing

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Rec and Parks - Admin	1,000,000.0000	100.000 %	\$150,255		\$150,255	\$45,508	\$195,763
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$150,255</u>		<u>\$150,255</u>	<u>\$45,508</u>	<u>\$195,763</u>

(A) Alloc basis: Direct to Rec and Parks

Source:

City Manager - Admin
Detail allocation of
Rec & Park Guide / Sr. Center mailing

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Rec and Parks - Admin	22,500	82.721 %	\$24,804		\$24,804	\$7,513	\$32,317
Sr Citz Srvs Sr. Ctr. Ops	4,700	17.279 %	\$5,181		\$5,181	\$1,569	\$6,750
Total	27,200	100.000 %	\$29,985		\$29,985	\$9,082	\$39,067

(A) Alloc basis: Budgeted Postage per Department per Known Publications

Source: Graphics Department

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Town Center Mgmt	1		\$1		\$1		\$1
Speed Camera	7	0.005 %	\$8		\$8	\$3	\$11
City Attorney	5	0.004 %	\$6		\$6		\$6
CPDS Housing	1	0.001 %	\$2		\$2	\$1	\$3
P&Z - Development Review	7	0.005 %	\$8		\$8	\$3	\$11
P&Z - Zoning Ordinance	3	0.002 %	\$3		\$3	\$1	\$4
P&Z - Historic Preservation	2	0.001 %	\$2		\$2	\$1	\$3
Long Range Planning	6	0.004 %	\$6		\$6	\$2	\$8
Insp Svcs - Apps, Processing, Permits	10	0.008 %	\$11		\$11	\$4	\$15
Inspection and Code Enforcement	8	0.006 %	\$9		\$9	\$3	\$12
IT - Voice Comm & GIS	2	0.002 %	\$2		\$2	\$1	\$3
Engineering	3	0.002 %	\$3		\$3	\$1	\$4
Environmental Management	1	0.001 %	\$2		\$2	\$1	\$3
Sr Citz Svcs Sr Citz Soc Serv	7	0.005 %	\$8		\$8	\$3	\$11
Sr Citz Svcs Sr Citz Rec	2	0.001 %	\$2		\$2	\$1	\$3
Sr Citz Svcs Sr Citz Sprts & Exer	2	0.001 %	\$2		\$2	\$1	\$3
Prks & OS Forestry Dev Review	2	0.002 %	\$2		\$2	\$1	\$3
Prks & OS Athletic Field Svcs	8	0.006 %	\$8		\$8	\$3	\$11
Fleet Services	9	0.006 %	\$9		\$9	\$3	\$12
Prks & OS - Hort Svcs	7	0.005 %	\$8		\$8	\$3	\$11
Prks & OS - Parks West Svcs	8	0.006 %	\$9		\$9	\$3	\$12
Prks & OS - Parks East Svcs	7	0.005 %	\$7		\$7	\$2	\$9
Prks & OS - ROW Svcs	5	0.003 %	\$5		\$5	\$2	\$7
IT - Operations	16	0.012 %	\$17		\$17		\$17
Prks & OS Urban Forestry	6	0.005 %	\$7		\$7	\$2	\$9
Special Ops Bureau	26	0.019 %	\$28		\$28	\$9	\$37
Human Resources	2,400	1.817 %	\$2,643		\$2,643		\$2,643
Mayor and Council	500	0.379 %	\$551		\$551		\$551
City Clerk	2,000	1.514 %	\$2,202		\$2,202		\$2,202
City Manager - Admin	4,500	3.408 %	\$4,955		\$4,955		\$4,955
CPDS - Executive	20,000	15.145 %	\$22,021		\$22,021	\$7,182	\$29,203
Finance - Admin	8,250	6.247 %	\$9,084		\$9,084	\$2,963	\$12,047
Office of Chief - Mgmt & Support	500	0.379 %	\$551		\$551	\$180	\$731
Office of Chief - Comm Svcs Office	500	0.379 %	\$551		\$551	\$180	\$731
Police - Field Services	500	0.379 %	\$551		\$551	\$180	\$731
Police - Administrative Services	500	0.379 %	\$551		\$551	\$180	\$731
Special Ops Bureau - Mgmt & Supt	1,540	1.166 %	\$1,696		\$1,696	\$553	\$2,249
Public Works - Mgmt & Support	8,500	6.437 %	\$9,359		\$9,359	\$3,052	\$12,411
PW - Contract Management	2,000	1.514 %	\$2,202		\$2,202	\$718	\$2,920
Traffic and Transportation	6,000	4.543 %	\$6,606		\$6,606	\$2,155	\$8,761
Ops and Maintenance	1,000	0.757 %	\$1,101		\$1,101	\$359	\$1,460
Rec and Parks - Admin	4,600	3.483 %	\$5,065		\$5,065	\$1,652	\$6,717
Rec and Parks Capital Projects	1,000	0.757 %	\$1,101		\$1,101	\$359	\$1,460
Rec and Parks Special Events	600	0.454 %	\$661		\$661	\$215	\$876
Rec Svcs - Admin	7,000	5.301 %	\$7,707		\$7,707	\$2,514	\$10,221

City Manager - Admin
Detail allocation of
Postage - Metered

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Rec Srvs Adult Sports	8,000	6.058 %	\$8,809		\$8,809	\$2,873	\$11,682
Rec Srvs Afterschool	1,500	1.136 %	\$1,652		\$1,652	\$539	\$2,191
Rec Srvs Arts	7,500	5.679 %	\$8,258		\$8,258	\$2,693	\$10,951
Rec Srvs Childcare	500	0.379 %	\$551		\$551	\$180	\$731
Rec Srvs Classes	1,700	1.287 %	\$1,872		\$1,872	\$610	\$2,482
Rec Srvs Outdoor Rec	700	0.530 %	\$771		\$771	\$251	\$1,022
Rec Srvs Summer Plygrnds	2,800	2.120 %	\$3,083		\$3,083	\$1,005	\$4,088
Rec Srvs Summer Camps	3,300	2.499 %	\$3,634		\$3,634	\$1,185	\$4,819
Rec Srvs Teens	400	0.303 %	\$440		\$440	\$144	\$584
Rec Srvs Youth Sports	1,500	1.136 %	\$1,652		\$1,652	\$539	\$2,191
Sr Citz Srvs Sr. Ctr. Ops	4,800	3.635 %	\$5,285		\$5,285	\$1,724	\$7,009
Comm Srvs - Admin	1,000	0.757 %	\$1,101		\$1,101	\$359	\$1,460
Comm Srvs Community Programs	1,000	0.757 %	\$1,101		\$1,101	\$359	\$1,460
Comm Srvs Youth & family Srvs	1,500	1.136 %	\$1,652		\$1,652	\$539	\$2,191
Comm Srvs Link to Lrng	100	0.076 %	\$110		\$110	\$36	\$146
Fac Civic Ctr Complex	11,300	8.557 %	\$12,442		\$12,442	\$4,058	\$16,500
Fac Croydon Creek Nature Ctr	1,500	1.136 %	\$1,652		\$1,652	\$539	\$2,191
Facilities	100	0.076 %	\$110		\$110	\$36	\$146
Fac Lincoln Park comm Ctr	60	0.045 %	\$66		\$66	\$22	\$88
Fac Swim Ctr	500	0.379 %	\$551		\$551	\$180	\$731
Fac Thomas Farm Comm Ctr	1,000	0.757 %	\$1,101		\$1,101	\$359	\$1,460
Fac Twinbrook Comm Rec Ctr	1,000	0.757 %	\$1,101		\$1,101	\$359	\$1,460
Prks & OS - Admin	2,400	1.817 %	\$2,643		\$2,643	\$862	\$3,505
Water	500	0.379 %	\$551		\$551	\$180	\$731
Sewer	500	0.379 %	\$551		\$551	\$180	\$731
Refuse	4,000	3.029 %	\$4,404		\$4,404	\$1,436	\$5,840
Parking	100	0.076 %	\$110		\$110	\$36	\$146
Stormwater Mgmt	500	0.379 %	\$551		\$551	\$180	\$731
P&R RedGate Golf Crs Crs Ops	50	0.038 %	\$55		\$55	\$18	\$73
P&R RedGate Golf Crs CH Srvs	50	0.038 %	\$55		\$55	\$18	\$73
Other (0803 - Fleet, 950 Non-Dpt)	50	0.038 %	\$55		\$55	\$18	\$73
Special Activities	50	0.038 %	\$55		\$55	\$18	\$73
CDBG	50	0.039 %	\$47		\$47	\$8	\$55
Total	132,057	100.000 %	\$145,404		\$145,404	\$44,039	\$189,443

(A) Alloc basis: Budgeted Postage per Department

Source: Graphics and Printing Supervisor

City Manager - Admin
Detail allocation of
Citywide Copy Center

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Attorney	94,000	9.018 %	\$4,065		\$4,065		\$4,065
Human Resources	66,300	6.360 %	\$2,867		\$2,867		\$2,867
City Manager - Admin	110,000	10.553 %	\$4,757		\$4,757		\$4,757
Office of Chief - Mgmt & Support	4,800	0.460 %	\$208		\$208	\$85	\$293
Public Works - Mgmt & Support	373,000	35.783 %	\$16,129		\$16,129	\$6,596	\$22,725
Rec and Parks - Admin	394,300	37.826 %	\$17,050		\$17,050	\$6,972	\$24,022
Total	1,042,400	100.000 %	\$45,076		\$45,076	\$13,653	\$58,729

(A) Alloc basis: # of Copies per Department

Source: Graphics Department

City Manager - Admin
Detail allocation of
Rec & Park Copy Center

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Rec and Parks - Admin	1,000,000.0000	100.000 %	\$45,076		\$45,076	\$13,653	\$58,729
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$45,076</u>		<u>\$45,076</u>	<u>\$13,653</u>	<u>\$58,729</u>

(A) Alloc basis: Direct to Rec and Parks

Source:

IVA/Cap95
03/12/10

Rockville FC FY 09/10

Detail page 83
Schedule 8.017
FY 2009/10

City Manager - Admin
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Administration</u>	<u>Management Systems A</u>	<u>Organizational Development</u>	<u>PIO</u>	<u>Website and Intranet</u>	<u>Cable TV</u>	<u>Citywide Graphics</u>	<u>Rec & Park Graphics</u>	<u>Citywide Printing</u>
City Attorney	\$87,571	\$70,926	\$9,488	\$1,903	\$735	\$127		\$244		\$77
Human Resources	\$42,166	\$5,911	\$791	\$3,805	\$11,031	\$1,719	\$11,554	\$1,462		\$383
IT - Operations	\$32,583	\$11,821	\$1,581	\$5,898	\$2,451	\$2,037	\$8,253	\$487		\$38
Mayor and Council	\$26,959						\$26,408			
City Clerk	\$26,966	\$11,821	\$1,581	\$1,142	\$5,393	\$3,501		\$1,096		\$230
City Manager - Admin	\$642,301	\$59,105	\$7,906	\$10,655	\$293,678	\$54,811	\$193,109	\$8,772		\$4,553
CPDS - Executive	\$247,146	\$88,995	\$11,905	\$2,551	\$47,661	\$19,470	\$38,256	\$6,084		\$3,021
Finance - Admin	\$384,674	\$222,488	\$29,762	\$10,969	\$2,855	\$47,833	\$2,733	\$7,071		\$48,916
IT - Voice Comm & GIS	\$1,023			\$1,020						
Special Ops Bureau - Mgmt & Supt	\$3,780			\$1,531						
Special Ops Bureau	\$13,049			\$13,012						
Rec and Parks - Admin	\$1,260,230	\$137,538	\$18,398	\$1,939	\$48,978	\$43,153	\$184,451	\$76,293	\$342,586	\$89,346
Rec Svcs - Admin	\$27,146	\$8,091	\$1,083	\$2,040	\$5,711					
Prks & OS - Admin	\$11,811	\$4,045	\$541	\$3,061	\$659					
Comm Svcs - Admin	\$15,350	\$8,091	\$1,083	\$1,531	\$2,197			\$988		
Facilities	\$53,968	\$40,453	\$5,411	\$7,958						
Office of Chief - Mgmt & Support	\$196,599	\$60,679	\$8,117	\$1,531	\$33,604	\$8,237	\$54,652	\$8,385		\$20,370
Public Works - Mgmt & Support	\$239,635	\$24,272	\$3,247	\$2,091	\$67,867	\$19,377	\$43,722	\$5,426		\$38,497
Fleet Services	\$27,281	\$20,226	\$2,706	\$4,337						
Prks & OS - Hort Svcs	\$3,582			\$3,571						
Prks & OS - Parks West Svcs	\$4,093			\$4,081						
Prks & OS - Parks East Svcs	\$3,325			\$3,316						
Prks & OS - ROW Svcs	\$2,302			\$2,295						
CPDS Housing	\$717			\$714						
P&Z - Development Review	\$8,168	\$4,045	\$541	\$3,571						
P&Z - Zoning Ordinance	\$125,367	\$109,221	\$14,611	\$1,531						
P&Z - Historic Preservation	\$31,076	\$12,136	\$1,623	\$918			\$16,396			
Insp Svcs - Apps, Processing, Permits	\$14,290	\$8,091	\$1,083	\$5,101						
Inspection and Code Enforcement	\$4,871			\$4,081				\$657		\$121
Long Range Planning	\$62,589	\$52,588	\$7,034	\$2,959						
Office of Chief - Comm Svcs Office	\$1,735			\$511				\$493		
Police - Field Services	\$20,627			\$19,896						
Police - Administrative Services	\$5,832			\$5,101						
PW - Contract Management	\$24,989	\$16,181	\$2,164	\$3,724						
Traffic and Transportation	\$45,458	\$28,317	\$3,788	\$4,592						
Ops and Maintenance	\$17,015	\$4,045	\$541	\$10,969						
Engineering	\$38,097	\$32,362	\$4,329	\$1,402						
Environmental Management	\$32,822	\$28,317	\$3,788	\$714						
Rec and Parks Capital Projects	\$2,480			\$1,020						
Rec and Parks Special Events	\$8,013	\$4,045	\$541	\$2,551						
Fac Civic Ctr Complex	\$22,883			\$4,846	\$1,537					
Rec Svcs Afterschool	\$3,211			\$1,020						
Rec Svcs Teens	\$8,816			\$765	\$7,467					
Rec Svcs Summer Plygrnds	\$4,292			\$204						

City Manager - Admin
Departmental Cost
Allocation Summary

	<u>Rec & Park Printing</u>	<u>Rec & Park Guide / Sr. Center mailing</u>	<u>Postage - Metered</u>	<u>Citywide Copy Center</u>	<u>Rec & Park Copy Center</u>
City Attorney			\$6	\$4,065	
Human Resources			\$2,643	\$2,867	
IT - Operations			\$17		
Mayor and Council			\$551		
City Clerk			\$2,202		
City Manager - Admin			\$4,955	\$4,757	
CPDS - Executive			\$29,203		
Finance - Admin			\$12,047		
IT - Voice Comm & GIS			\$3		
Special Ops Bureau - Mgmt & Supt			\$2,249		
Special Ops Bureau			\$37		
Rec and Parks - Admin	\$195,763	\$32,317	\$6,717	\$24,022	\$58,729
Rec Svcs - Admin			\$10,221		
Prks & OS - Admin			\$3,505		
Comm Svcs - Admin			\$1,460		
Facilities			\$146		
Office of Chief - Mgmt & Support			\$731	\$293	
Public Works - Mgmt & Support			\$12,411	\$22,725	
Fleet Services			\$12		
Prks & OS - Hort Svcs			\$11		
Prks & OS - Parks West Svcs			\$12		
Prks & OS - Parks East Svcs			\$9		
Prks & OS - ROW Svcs			\$7		
CPDS Housing			\$3		
P&Z - Development Review			\$11		
P&Z - Zoning Ordinance			\$4		
P&Z - Historic Preservation			\$3		
Insp Svcs - Apps, Processing, Permits			\$15		
Inspection and Code Enforcement			\$12		
Long Range Planning			\$8		
Office of Chief - Comm Svcs Office			\$731		
Police - Field Services			\$731		
Police - Administrative Services			\$731		
PW - Contract Management			\$2,920		
Traffic and Transportation			\$8,761		
Ops and Maintenance			\$1,460		
Engineering			\$4		
Environmental Management			\$3		
Rec and Parks Capital Projects			\$1,460		
Rec and Parks Special Events			\$876		
Fac Civic Ctr Complex			\$16,500		
Rec Svcs Afterschool			\$2,191		
Rec Svcs Teens			\$584		
Rec Svcs Summer Plygrnds			\$4,088		

City Manager - Admin
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Administration</u>	<u>Management Systems A</u>	<u>Organizational Development</u>	<u>PIO</u>	<u>Website and Intranet</u>	<u>Cable TV</u>	<u>Citywide Graphics</u>	<u>Rec & Park Graphics</u>	<u>Citywide Printing</u>
Rec Srvs Outdoor Rec	\$1,783			\$102	\$659					
Rec Srvs Arts	\$54,942	\$12,136	\$1,623	\$1,020	\$29,212					
Fac Lincoln Park comm Ctr	\$4,443			\$1,939	\$2,416					
Fac Twinbrook Comm Rec Ctr	\$14,105			\$1,224	\$11,421					
Fac Croydon Creek Nature Ctr	\$7,603			\$1,020	\$4,392					
Fac Thomas Farm Comm Ctr	\$27,738			\$1,020	\$25,258					
Rec Srvs Summer Camps	\$8,761			\$867	\$3,075					
Rec Srvs Classes	\$9,162			\$969	\$5,711					
Rec Srvs Childcare	\$4,482			\$2,653	\$1,098					
Sr Citz Srvs Sr. Ctr. Ops	\$29,488			\$2,551	\$13,178					
Sr Citz Srvs Sr Citz Soc Serv	\$3,633			\$3,622						
Sr Citz Srvs Sr Citz Rec	\$921			\$918						
Sr Citz Srvs Sr Citz Sprts & Exer	\$768			\$765						
Rec Srvs Adult Sports	\$16,839			\$765	\$4,392					
Rec Srvs Youth Sports	\$3,211			\$1,020						
Prks & OS Forestry Dev Review	\$1,023			\$1,020						
Prks & OS Athletic Field Srvs	\$3,837			\$3,826						
Fac Swim Ctr	\$24,094	\$8,091	\$1,083	\$4,744	\$9,445					
Comm Srvs Youth & family Srvs	\$3,977			\$1,786						
Comm Srvs Link to Lrng	\$1,421			\$1,275						
Water	\$43,457	\$20,226	\$2,706	\$19,794						
Sewer	\$23,213	\$12,136	\$1,623	\$8,723						
Refuse	\$35,318	\$8,091	\$1,083	\$20,304						
Parking	\$12,840	\$8,091	\$1,083	\$3,520						
Stormwater Mgmt	\$21,027	\$8,091	\$1,083	\$11,122						
CDBG	\$361			\$306						
Town Center Mgmt	\$4,842	\$4,045	\$541	\$255						
Speed Camera	\$3,582			\$3,571						
P&R RedGate Golf Crs Crs Ops	\$18,669	\$8,085	\$1,080	\$3,061	\$6,370					
P&R RedGate Golf Crs CH Srvs	\$2,012			\$1,939						
Other (0803 - Fleet, 950 Non-Dpt)	\$73									
Special Activities	\$73									
Comm Srvs Community Programs	\$1,460									
Other	\$39,759				\$12,519	\$27,240				
Prks & OS Urban Forestry	\$3,070			\$3,061						
Total	\$4,268,875	\$1,162,802	\$155,548	\$275,189	\$660,970	\$227,505	\$579,534	\$117,458	\$342,586	\$205,552

City Manager - Admin
Departmental Cost
Allocation Summary

	<u>Rec & Park</u> <u>Printing</u>	<u>Rec & Park</u> <u>Guide / Sr.</u> Center mailina	<u>Postage -</u> <u>Metered</u>	<u>Citywide Copy</u> <u>Center</u>	<u>Rec & Park</u> <u>Copy Center</u>
Rec Srvs Outdoor Rec			\$1,022		
Rec Srvs Arts			\$10,951		
Fac Lincoln Park comm Ctr			\$88		
Fac Twinbrook Comm Rec Ctr			\$1,460		
Fac Croydon Creek Nature Ctr			\$2,191		
Fac Thomas Farm Comm Ctr			\$1,460		
Rec Srvs Summer Camps			\$4,819		
Rec Srvs Classes			\$2,482		
Rec Srvs Childcare			\$731		
Sr Citz Srvs Sr. Ctr. Ops		\$6,750	\$7,009		
Sr Citz Srvs Sr Citz Soc Serv			\$11		
Sr Citz Srvs Sr Citz Rec			\$3		
Sr Citz Srvs Sr Citz Sprts & Exer			\$3		
Rec Srvs Adult Sports			\$11,682		
Rec Srvs Youth Sports			\$2,191		
Prks & OS Forestry Dev Review			\$3		
Prks & OS Athletic Field Srvs			\$11		
Fac Swim Ctr			\$731		
Comm Srvs Youth & family Srvs			\$2,191		
Comm Srvs Link to Lrng			\$146		
Water			\$731		
Sewer			\$731		
Refuse			\$5,840		
Parking			\$146		
Stormwater Mgmt			\$731		
CDBG			\$55		
Town Center Mgmt			\$1		
Speed Camera			\$11		
P&R RedGate Golf Crs Crs Ops			\$73		
P&R RedGate Golf Crs CH Srvs			\$73		
Other (0803 - Fleet, 950 Non-Dpt)			\$73		
Special Activities			\$73		
Comm Srvs Community Programs			\$1,460		
Other					
Prks & OS Urban Forestry			\$9		
Total	\$195,763	\$39,067	\$189,443	\$58,729	\$58,729

CPDS - Executive
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$647,800			\$647,800
Allocated additions:				
1 - Building Use	\$7,084		\$7,084	
2 - Equipment Use	\$24,344		\$24,344	
1104000100 - City Attorney	\$81,690	\$20,615	\$102,305	
1104502101 - Human Resources	\$12,644	\$3,349	\$15,993	
1107500100 - IT - Operations	\$274,700	\$42,842	\$317,542	
1105000100 - Mayor and Council	\$25,486	\$19,444	\$44,930	
1105001100 - City Clerk	\$15,451	\$3,368	\$18,819	
1105500101 - City Manager - Admin	\$167,391	\$79,755	\$247,146	
1107000100 - Finance - Admin		\$64,772	\$64,772	
1107500400 - IT - Voice Comm & GIS		\$94,587	\$94,587	
1109008511 - Facilities		\$68,281	\$68,281	
1108500803 - Fleet Services		\$5,093	\$5,093	
1109500100 - Non-Departmental		\$31,249	\$31,249	
1109007522 - Prks & OS - Hort Srvs		\$6,286	\$6,286	
1109007530 - Prks & OS - Parks West Srvs		\$579	\$579	
1109007532 - Prks & OS - Parks East Srvs		\$749	\$749	
1109007533 - Prks & OS - ROW Srvs		\$1,924	\$1,924	
Total allocated additions:	\$608,790	\$442,893	\$1,051,683	\$1,051,683
Total to be allocated	<u>\$1,256,590</u>	<u>\$442,893</u>		<u>\$1,699,483</u>

CPDS - Executive
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Department Administration</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$490,400		\$490,400
FRINGE BENEFITS	\$89,200		\$89,200
<u>Other Expense and Cost</u>			
Overtime	\$1,500		\$1,500
Consultants	\$10,000		\$10,000
Temporary Agency Personnel	\$1,000		\$1,000
Microfilming	\$14,000		\$14,000
Advertising - Non Recruitment	\$600		\$600
Travel Outside Metro Area	\$3,600		\$3,600
Class / Professional Development	\$2,300		\$2,300
Dues, Fees & Publications	\$3,000		\$3,000
Office Equip Service / Maint	\$100		\$100
Printing Contracts	\$1,500		\$1,500
Other Equip Lease	\$10,000		\$10,000
Program Supplies	\$18,100		\$18,100
Board and Commision Supls	\$1,500		\$1,500
Furniture & Equipment < \$5000	\$1,000		\$1,000
Departmental Expenditures	\$647,800		\$647,800
Additions: 1st			
Other	\$608,790	\$608,790	
Functional Cost	\$1,256,590	\$608,790	\$647,800
Reallocate Admin		(\$608,790)	\$608,790
Allocable Costs	\$1,256,590		\$1,256,590
1st Allocation	\$1,256,590		\$1,256,590
Additions: 2nd			
Other	\$442,893	\$442,893	
Functional Cost	\$442,893	\$442,893	
Reallocate Admin		(\$442,893)	\$442,893
Allocable Costs	\$442,893		\$442,893
2nd Allocation	\$442,893		\$442,893
Total allocated	\$1,699,483		\$1,699,483

CPDS - Executive
Detail allocation of
Department Administration

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
CPDS Housing	1.4000	3.784 %	\$47,547		\$47,547	\$16,758	\$64,305
P&Z - Development Review	7.0000	18.919 %	\$237,733		\$237,733	\$83,791	\$321,524
P&Z - Zoning Ordinance	3.0000	8.108 %	\$101,886		\$101,886	\$35,910	\$137,796
P&Z - Historic Preservation	1.8000	4.865 %	\$61,131		\$61,131	\$21,546	\$82,677
Long Range Planning	5.8000	15.676 %	\$196,979		\$196,979	\$69,426	\$266,405
Insp Svcs - Apps, Processing, Permits	10.0000	27.027 %	\$339,619		\$339,619	\$119,701	\$459,320
Inspection and Code Enforcement	8.0000	21.621 %	\$271,695		\$271,695	\$95,761	\$367,456
Total	37.0000	100.000 %	\$1,256,590		\$1,256,590	\$442,893	\$1,699,483

(A) Alloc basis: Number of FTE's in Departments Supervised - Planning & Zoning, Long Range Planning & Implementation, Management & Support, Inspection Services

Source: FY 2010 Budget

CPDS - Executive
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Department Administration</u>
CPDS Housing	\$64,305	\$64,305
P&Z - Development Review	\$321,524	\$321,524
P&Z - Zoning Ordinance	\$137,796	\$137,796
P&Z - Historic Preservation	\$82,677	\$82,677
Insp Svcs - Apps, Processing, Permits	\$459,320	\$459,320
Inspection and Code Enforcement	\$367,456	\$367,456
Long Range Planning	\$266,405	\$266,405
Total	<u>\$1,699,483</u>	<u>\$1,699,483</u>

Finance - Admin
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$2,423,400			\$2,423,400
Allocated additions:				
1 - Building Use	\$7,827		\$7,827	
2 - Equipment Use	\$2,336		\$2,336	
1104000100 - City Attorney	\$63,537	\$16,034	\$79,571	
1104502101 - Human Resources	\$54,367	\$14,401	\$68,768	
1107500100 - IT - Operations	\$456,650	\$77,095	\$533,745	
1105000100 - Mayor and Council	\$63,714	\$48,609	\$112,323	
1105001100 - City Clerk	\$38,629	\$8,421	\$47,050	
1105500101 - City Manager - Admin	\$279,807	\$104,867	\$384,674	
1107000100 - Finance - Admin		\$137,212	\$137,212	
1107500400 - IT - Voice Comm & GIS		\$34,542	\$34,542	
1109008511 - Facilities		\$130,834	\$130,834	
1108500803 - Fleet Services		\$10,186	\$10,186	
1109500100 - Non-Departmental		\$129,848	\$129,848	
1109007522 - Prks & OS - Hort Srvs		\$6,559	\$6,559	
1109007530 - Prks & OS - Parks West Srvs		\$1,653	\$1,653	
1109007532 - Prks & OS - Parks East Srvs		\$2,139	\$2,139	
1109007533 - Prks & OS - ROW Srvs		\$5,496	\$5,496	
Total allocated additions:	<u>\$966,867</u>	<u>\$727,896</u>	<u>\$1,694,763</u>	<u>\$1,694,763</u>
Total to be allocated	<u><u>\$3,390,267</u></u>	<u><u>\$727,896</u></u>		<u><u>\$4,118,163</u></u>

Finance - Admin
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Budget</u>	<u>Accounting & Audit</u>	<u>Systems Support & Control</u>	<u>Revenue</u>	<u>Revenue Speed Camera / Parking</u>	<u>Purchasing & Contracts</u>	<u>Stockroom</u>
<u>Wages & Benefits</u>									
SALARIES & WAGES	\$1,668,400	\$240,000	\$249,000	\$535,900	\$180,900	\$23,130	\$2,570	\$310,700	\$126,200
FRINGE BENEFITS	\$360,000	\$54,800	\$55,100	\$107,700	\$39,900	\$5,490	\$610	\$63,000	\$33,400
<u>Other Expense and Cost</u>									
Consultants	\$66,000				\$66,000				
Audit / Acturarial / Accountants	\$89,000	\$89,000							
Postage	\$200		\$200						
Data Processing Services	\$136,500				\$136,500				
Travel Outside Metro Area	\$12,100	\$3,800	\$1,300	\$3,000	\$3,000			\$1,000	
Class / Professional Development	\$16,900	\$1,500	\$2,000	\$1,900	\$1,900	\$900	\$100	\$8,000	\$600
Dues, Fees & Publications	\$9,700	\$1,000	\$1,900	\$2,400	\$1,100			\$3,000	\$300
Office Eqp Service / Maint	\$4,900	\$4,800						\$100	
Uniform Rental	\$500								\$500
Printing Contracts	\$300		\$300						
Program Supplies	\$15,600	\$8,500	\$300	\$4,500	\$1,000			\$1,000	\$300
Maintenance Supplies	\$200								\$200
Purchased Unfrms / Stf Tshrts	\$100								\$100
Disposal of Inventory - Scrap	\$15,000								\$15,000
Hotel Tax Payments	\$28,000			\$28,000					
Departmental Expenditures	<u>\$2,423,400</u>	<u>\$403,400</u>	<u>\$310,100</u>	<u>\$683,400</u>	<u>\$430,300</u>	<u>\$29,520</u>	<u>\$3,280</u>	<u>\$386,800</u>	<u>\$176,600</u>
Additions: 1st									
Other	<u>\$966,867</u>	<u>\$966,867</u>							
Functional Cost	<u>\$3,390,267</u>	<u>\$1,370,267</u>	<u>\$310,100</u>	<u>\$683,400</u>	<u>\$430,300</u>	<u>\$29,520</u>	<u>\$3,280</u>	<u>\$386,800</u>	<u>\$176,600</u>
Reallocate Admin		(\$1,370,267)	<u>\$210,356</u>	<u>\$463,584</u>	<u>\$291,894</u>	<u>\$20,025</u>	<u>\$2,225</u>	<u>\$262,386</u>	<u>\$119,797</u>
Allocable Costs	<u>\$3,390,267</u>		<u>\$520,456</u>	<u>\$1,146,984</u>	<u>\$722,194</u>	<u>\$49,545</u>	<u>\$5,505</u>	<u>\$649,186</u>	<u>\$296,397</u>
1st Allocation	<u>\$3,390,267</u>		<u>\$520,456</u>	<u>\$1,146,984</u>	<u>\$722,194</u>	<u>\$49,545</u>	<u>\$5,505</u>	<u>\$649,186</u>	<u>\$296,397</u>
Additions: 2nd									
Other	<u>\$727,896</u>	<u>\$727,896</u>							
Functional Cost	<u>\$727,896</u>	<u>\$727,896</u>							
Reallocate Admin		(\$727,896)	<u>\$111,743</u>	<u>\$246,259</u>	<u>\$155,056</u>	<u>\$10,637</u>	<u>\$1,182</u>	<u>\$139,381</u>	<u>\$63,638</u>
Allocable Costs	<u>\$727,896</u>		<u>\$111,743</u>	<u>\$246,259</u>	<u>\$155,056</u>	<u>\$10,637</u>	<u>\$1,182</u>	<u>\$139,381</u>	<u>\$63,638</u>
2nd Allocation	<u>\$727,896</u>		<u>\$111,743</u>	<u>\$246,259</u>	<u>\$155,056</u>	<u>\$10,637</u>	<u>\$1,182</u>	<u>\$139,381</u>	<u>\$63,638</u>
Total allocated	<u>\$4,118,163</u>		<u>\$632,199</u>	<u>\$1,393,243</u>	<u>\$877,250</u>	<u>\$60,182</u>	<u>\$6,687</u>	<u>\$788,567</u>	<u>\$360,035</u>

Finance - Admin
Detail allocation of
Budget

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Attorney	908,500	1.014 %	\$5,275		\$5,275		\$5,275
Human Resources	1,319,400	1.472 %	\$7,661		\$7,661		\$7,661
Mayor and Council	242,600	0.271 %	\$1,409		\$1,409		\$1,409
City Clerk	401,800	0.448 %	\$2,333		\$2,333		\$2,333
City Manager - Admin	3,501,000	3.906 %	\$20,327		\$20,327		\$20,327
CPDS - Executive	647,800	0.723 %	\$3,761		\$3,761		\$3,761
CPDS Housing	129,600	0.145 %	\$752		\$752	\$186	\$938
P&Z - Development Review	658,300	0.734 %	\$3,822		\$3,822	\$945	\$4,767
P&Z - Zoning Ordinance	290,000	0.324 %	\$1,684		\$1,684	\$416	\$2,100
P&Z - Historic Preservation	185,600	0.207 %	\$1,078		\$1,078	\$266	\$1,344
Long Range Planning	571,100	0.637 %	\$3,316		\$3,316	\$820	\$4,136
Insp Svcs - Apps, Processing, Permits	873,300	0.974 %	\$5,071		\$5,071	\$1,253	\$6,324
Inspection and Code Enforcement	665,400	0.742 %	\$3,863		\$3,863	\$955	\$4,818
Finance - Admin	2,423,400	2.704 %	\$14,071		\$14,071		\$14,071
Office of Chief - Mgmt & Support	368,000	0.411 %	\$2,137		\$2,137	\$528	\$2,665
Office of Chief - Comm Svcs Office	127,200	0.142 %	\$739		\$739	\$183	\$922
Police - Field Services	3,749,800	4.183 %	\$21,772		\$21,772	\$5,382	\$27,154
Police - Administrative Services	1,095,400	1.222 %	\$6,360		\$6,360	\$1,572	\$7,932
Special Ops Bureau - Mgmt & Supt	389,600	0.435 %	\$2,262		\$2,262	\$559	\$2,821
Public Works - Mgmt & Support	466,330	0.520 %	\$2,708		\$2,708	\$669	\$3,377
PW - Contract Management	648,580	0.724 %	\$3,766		\$3,766	\$931	\$4,697
Traffic and Transportation	1,721,940	1.921 %	\$9,998		\$9,998	\$2,471	\$12,469
Ops and Maintenance	1,796,550	2.004 %	\$10,431		\$10,431	\$2,578	\$13,009
Fleet Services	1,301,950	1.452 %	\$7,559		\$7,559	\$1,869	\$9,428
Engineering	256,500	0.286 %	\$1,489		\$1,489	\$368	\$1,857
Environmental Management	188,500	0.210 %	\$1,094		\$1,094	\$271	\$1,365
Rec and Parks - Admin	614,300	0.685 %	\$3,567		\$3,567	\$882	\$4,449
Rec and Parks Capital Projects	207,200	0.231 %	\$1,203		\$1,203	\$297	\$1,500
Rec and Parks Special Events	800,700	0.893 %	\$4,649		\$4,649	\$1,149	\$5,798
Rec Svcs - Admin	524,200	0.585 %	\$3,044		\$3,044	\$752	\$3,796
Fac Civic Ctr Complex	1,283,300	1.432 %	\$7,451		\$7,451	\$1,842	\$9,293
Rec Svcs Afterschool	314,500	0.351 %	\$1,826		\$1,826	\$451	\$2,277
Rec Svcs Teens	225,700	0.252 %	\$1,310		\$1,310	\$324	\$1,634
Rec Svcs Summer Plygrnds	171,200	0.191 %	\$994		\$994	\$246	\$1,240
Rec Svcs Outdoor Rec	90,900	0.101 %	\$528		\$528	\$130	\$658
Rec Svcs Arts	281,700	0.314 %	\$1,636		\$1,636	\$404	\$2,040
Fac Lincoln Park comm Ctr	296,700	0.331 %	\$1,723		\$1,723	\$426	\$2,149
Fac Twinbrook Comm Rec Ctr	318,500	0.355 %	\$1,849		\$1,849	\$457	\$2,306
Fac Croydon Creek Nature Ctr	217,300	0.242 %	\$1,262		\$1,262	\$312	\$1,574
Fac Thomas Farm Comm Ctr	362,400	0.404 %	\$2,104		\$2,104	\$520	\$2,624
Rec Svcs Summer Camps	433,300	0.483 %	\$2,516		\$2,516	\$622	\$3,138
Rec Svcs Classes	339,060	0.378 %	\$1,969		\$1,969	\$487	\$2,456
Rec Svcs Childcare	396,000	0.442 %	\$2,299		\$2,299	\$568	\$2,867
Sr Citz Svcs Sr. Ctr. Ops	508,400	0.567 %	\$2,952		\$2,952	\$730	\$3,682
Sr Citz Svcs Sr Citz Soc Serv	638,000	0.712 %	\$3,704		\$3,704	\$916	\$4,620

Finance - Admin
Detail allocation of
Budget

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sr Citz Srvs Sr Citz Rec	247,900	0.277 %	\$1,439		\$1,439	\$356	\$1,795
Sr Citz Srvs Sr Citz Sprts & Exer	161,500	0.180 %	\$938		\$938	\$232	\$1,170
Rec Srvs Adult Sports	248,900	0.278 %	\$1,445		\$1,445	\$357	\$1,802
Rec Srvs Youth Sports	474,900	0.530 %	\$2,757		\$2,757	\$682	\$3,439
Prks & OS - Admin	570,100	0.636 %	\$3,310		\$3,310	\$818	\$4,128
Prks & OS Forestry Dev Review	156,600	0.175 %	\$909		\$909	\$225	\$1,134
Prks & OS - Hort Srvs	838,400	0.935 %	\$4,868		\$4,868	\$1,203	\$6,071
Prks & OS - Parks West Srvs	514,400	0.574 %	\$2,987		\$2,987	\$738	\$3,725
Prks & OS Athletic Field Srvs	546,200	0.609 %	\$3,171		\$3,171	\$784	\$3,955
Prks & OS - Parks East Srvs	458,200	0.511 %	\$2,660		\$2,660	\$658	\$3,318
Prks & OS - ROW Srvs	460,300	0.514 %	\$2,673		\$2,673	\$661	\$3,334
Facilities	2,857,200	3.187 %	\$16,589		\$16,589	\$4,101	\$20,690
Fac Swim Ctr	1,739,900	1.941 %	\$10,102		\$10,102	\$2,497	\$12,599
Comm Srvs - Admin	282,900	0.316 %	\$1,643		\$1,643	\$406	\$2,049
Comm Srvs Community Programs	507,875	0.567 %	\$2,949		\$2,949	\$729	\$3,678
Comm Srvs Youth & family Srvs	356,700	0.398 %	\$2,071		\$2,071	\$512	\$2,583
Comm Srvs Link to Lrng	216,000	0.241 %	\$1,254		\$1,254	\$310	\$1,564
Non-Departmental	2,679,902	2.990 %	\$15,560		\$15,560	\$3,846	\$19,406
Water	7,579,090	8.455 %	\$44,006		\$44,006	\$10,877	\$54,883
Sewer	6,706,180	7.481 %	\$38,937		\$38,937	\$9,624	\$48,561
Refuse	5,453,015	6.083 %	\$31,661		\$31,661	\$7,826	\$39,487
Parking	3,669,540	4.094 %	\$21,306		\$21,306	\$5,266	\$26,572
Stormwater Mgmt	2,569,680	2.867 %	\$14,920		\$14,920	\$3,688	\$18,608
P&R RedGate Golf Crs Crs Ops	910,200	1.015 %	\$5,285		\$5,285	\$1,306	\$6,591
P&R RedGate Golf Crs CH Srvs	400,400	0.447 %	\$2,325		\$2,325	\$575	\$2,900
Other (0803 - Fleet, 950 Non-Dpt)	306,740	0.342 %	\$1,781		\$1,781	\$440	\$2,221
Special Activities	1,431,080	1.597 %	\$8,309		\$8,309	\$2,054	\$10,363
Town Center Mgmt	669,600	0.747 %	\$3,888		\$3,888	\$961	\$4,849
Speed Camera	2,147,315	2.396 %	\$12,468		\$12,468	\$3,082	\$15,550
Debt Service	5,098,008	5.687 %	\$29,600		\$29,600	\$7,316	\$36,916
IT - Operations	2,333,200	2.603 %	\$13,547		\$13,547		\$13,547
IT - Voice Comm & GIS	488,800	0.545 %	\$2,838		\$2,838	\$702	\$3,540
Prks & OS Urban Forestry	890,300	0.993 %	\$5,169		\$5,169	\$1,278	\$6,447
Special Ops Bureau	2,715,800	3.029 %	\$15,767		\$15,767	\$3,896	\$19,663
Total	89,638,335	100.000 %	\$520,456		\$520,456	\$111,743	\$632,199

(A) Alloc basis: Expenditures by Department / Division

Source: FY 2010 Budget

Finance - Admin
Detail allocation of
Accounting & Audit

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Attorney	0.2800	0.280 %	\$3,212		\$3,212		\$3,212
Human Resources	2.7000	2.700 %	\$30,969		\$30,969		\$30,969
Mayor and Council	0.6300	0.630 %	\$7,226		\$7,226		\$7,226
City Clerk	0.3500	0.350 %	\$4,014		\$4,014		\$4,014
City Manager - Admin	4.8800	4.880 %	\$55,973		\$55,973		\$55,973
CPDS - Executive	2.5700	2.570 %	\$29,477		\$29,477		\$29,477
CPDS Housing	0.1700	0.170 %	\$1,950		\$1,950	\$508	\$2,458
P&Z - Development Review	0.2000	0.200 %	\$2,294		\$2,294	\$597	\$2,891
P&Z - Zoning Ordinance	0.1200	0.120 %	\$1,376		\$1,376	\$358	\$1,734
P&Z - Historic Preservation	0.2200	0.220 %	\$2,523		\$2,523	\$657	\$3,180
Long Range Planning	0.2500	0.250 %	\$2,867		\$2,867	\$747	\$3,614
Insp Svcs - Apps, Processing, Permits	0.1900	0.190 %	\$2,179		\$2,179	\$567	\$2,746
Inspection and Code Enforcement	0.2300	0.230 %	\$2,638		\$2,638	\$687	\$3,325
Finance - Admin	3.2300	3.230 %	\$37,048		\$37,048		\$37,048
IT - Operations	2.8900	2.890 %	\$33,148		\$33,148		\$33,148
IT - Voice Comm & GIS	0.3100	0.310 %	\$3,556		\$3,556	\$926	\$4,482
Office of Chief - Mgmt & Support	2.4400	2.440 %	\$27,986		\$27,986	\$7,286	\$35,272
Office of Chief - Comm Svcs Office	0.1200	0.120 %	\$1,376		\$1,376	\$358	\$1,734
Police - Field Services	0.3800	0.380 %	\$4,359		\$4,359	\$1,135	\$5,494
Police - Administrative Services	0.8700	0.870 %	\$9,979		\$9,979	\$2,598	\$12,577
Special Ops Bureau - Mgmt & Supt	0.7600	0.760 %	\$8,717		\$8,717	\$2,269	\$10,986
Public Works - Mgmt & Support	3.2400	3.240 %	\$37,162		\$37,162	\$9,675	\$46,837
PW - Contract Management	0.3100	0.310 %	\$3,556		\$3,556	\$926	\$4,482
Traffic and Transportation	0.6200	0.620 %	\$7,111		\$7,111	\$1,851	\$8,962
Engineering	0.3200	0.320 %	\$3,670		\$3,670	\$956	\$4,626
Environmental Management	0.2900	0.290 %	\$3,326		\$3,326	\$866	\$4,192
Ops and Maintenance	1.1500	1.150 %	\$13,190		\$13,190	\$3,434	\$16,624
Fleet Services	0.7300	0.730 %	\$8,373		\$8,373	\$2,180	\$10,553
Rec and Parks - Admin	3.2900	3.290 %	\$37,736		\$37,736	\$9,824	\$47,560
Rec and Parks Special Events	0.4600	0.460 %	\$5,276		\$5,276	\$1,374	\$6,650
Rec Svcs - Admin	0.7100	0.710 %	\$8,144		\$8,144	\$2,120	\$10,264
Rec Svcs Adult Sports	0.3600	0.360 %	\$4,129		\$4,129	\$1,075	\$5,204
Rec Svcs Afterschool	0.3200	0.320 %	\$3,670		\$3,670	\$956	\$4,626
Rec Svcs Arts	0.3600	0.360 %	\$4,129		\$4,129	\$1,075	\$5,204
Rec Svcs Childcare	0.6400	0.640 %	\$7,341		\$7,341	\$1,911	\$9,252
Rec Svcs Classes	1.0800	1.080 %	\$12,387		\$12,387	\$3,225	\$15,612
Rec Svcs Outdoor Rec	0.9000	0.900 %	\$10,323		\$10,323	\$2,687	\$13,010
Rec Svcs Summer Plygrnds	0.4600	0.460 %	\$5,276		\$5,276	\$1,374	\$6,650
Rec Svcs Summer Camps	0.9100	0.910 %	\$10,438		\$10,438	\$2,717	\$13,155
Rec Svcs Teens	0.5400	0.540 %	\$6,194		\$6,194	\$1,612	\$7,806
Rec Svcs Youth Sports	0.3900	0.390 %	\$4,473		\$4,473	\$1,165	\$5,638
Sr Citz Svcs Sr. Ctr. Ops	0.9600	0.960 %	\$11,011		\$11,011	\$2,867	\$13,878
Comm Svcs - Admin	0.9800	0.980 %	\$11,240		\$11,240	\$2,926	\$14,166
Fac Civic Ctr Complex	0.9600	0.960 %	\$11,011		\$11,011	\$2,867	\$13,878
Fac Croydon Creek Nature Ctr	0.8700	0.870 %	\$9,979		\$9,979	\$2,598	\$12,577

Finance - Admin
Detail allocation of
Accounting & Audit

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Facilities	1.7500	1.750 %	\$20,072		\$20,072	\$5,226	\$25,298
Fac Lincoln Park comm Ctr	0.6200	0.620 %	\$7,111		\$7,111	\$1,851	\$8,962
Fac Swim Ctr	0.5200	0.520 %	\$5,964		\$5,964	\$1,553	\$7,517
Fac Thomas Farm Comm Ctr	0.5500	0.550 %	\$6,308		\$6,308	\$1,642	\$7,950
Fac Twinbrook Comm Rec Ctr	0.7600	0.760 %	\$8,717		\$8,717	\$2,269	\$10,986
Prks & OS - Admin	1.0300	1.030 %	\$11,814		\$11,814	\$3,076	\$14,890
Non-Departmental	0.6300	0.630 %	\$7,226		\$7,226	\$1,881	\$9,107
Water	7.3600	7.360 %	\$84,418		\$84,418	\$21,977	\$106,395
Sewer	3.6500	3.650 %	\$41,865		\$41,865	\$10,899	\$52,764
Refuse	6.8000	6.800 %	\$77,995		\$77,995	\$20,305	\$98,300
Parking	15.0700	15.070 %	\$172,850		\$172,850	\$45,000	\$217,850
Stormwater Mgmt	4.4800	4.480 %	\$51,385		\$51,385	\$13,377	\$64,762
Special Activities	0.1400	0.140 %	\$1,606		\$1,606	\$418	\$2,024
CDBG	2.5700	2.570 %	\$29,477		\$29,477	\$7,674	\$37,151
Town Center Mgmt	0.1000	0.100 %	\$1,147		\$1,147	\$299	\$1,446
Speed Camera	1.9400	1.940 %	\$22,251		\$22,251	\$5,793	\$28,044
Debt Service	1.0000	1.000 %	\$11,470		\$11,470	\$2,986	\$14,456
P&R RedGate Golf Crs Crs Ops	6.3900	6.390 %	\$73,296		\$73,296	\$19,079	\$92,375
Total	100.0000	100.000 %	\$1,146,984		\$1,146,984	\$246,259	\$1,393,243

(A) Alloc basis: # of Account Transactions

Source: Finance Department

Finance - Admin
Detail allocation of
Systems Support & Control

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Attorney	4	0.465 %	\$3,359		\$3,359		\$3,359
Human Resources	36	4.186 %	\$30,231		\$30,231		\$30,231
Mayor and Council	7	0.814 %	\$5,878		\$5,878		\$5,878
City Clerk	6	0.698 %	\$5,039		\$5,039		\$5,039
City Manager - Admin	59	6.860 %	\$49,546		\$49,546		\$49,546
CPDS - Executive	14	1.628 %	\$11,757		\$11,757		\$11,757
CPDS Housing	3	0.349 %	\$2,519		\$2,519	\$758	\$3,277
P&Z - Development Review	4	0.465 %	\$3,359		\$3,359	\$1,010	\$4,369
P&Z - Zoning Ordinance	6	0.698 %	\$5,039		\$5,039	\$1,515	\$6,554
P&Z - Historic Preservation	1	0.116 %	\$840		\$840	\$253	\$1,093
Long Range Planning	4	0.465 %	\$3,359		\$3,359	\$1,010	\$4,369
Insp Svcs - Apps, Processing, Permits	7	0.814 %	\$5,878		\$5,878	\$1,768	\$7,646
Inspection and Code Enforcement	10	1.163 %	\$8,398		\$8,398	\$2,525	\$10,923
Finance - Admin	94	10.930 %	\$78,937		\$78,937		\$78,937
IT - Operations	26	3.023 %	\$21,834		\$21,834		\$21,834
IT - Voice Comm & GIS	6	0.698 %	\$5,039		\$5,039	\$1,515	\$6,554
Office of Chief - Mgmt & Support	7	0.814 %	\$5,878		\$5,878	\$1,768	\$7,646
Police - Field Services	39	4.535 %	\$32,751		\$32,751	\$9,849	\$42,600
Police - Administrative Services	15	1.744 %	\$12,596		\$12,596	\$3,788	\$16,384
Special Ops Bureau - Mgmt & Supt	36	4.186 %	\$30,231		\$30,231	\$9,091	\$39,322
Public Works - Mgmt & Support	18	2.093 %	\$15,116		\$15,116	\$4,546	\$19,662
PW - Contract Management	11	1.279 %	\$9,237		\$9,237	\$2,778	\$12,015
Traffic and Transportation	19	2.209 %	\$15,955		\$15,955	\$4,798	\$20,753
Engineering	10	1.163 %	\$8,398		\$8,398	\$2,525	\$10,923
Environmental Management	3	0.349 %	\$2,519		\$2,519	\$758	\$3,277
Ops and Maintenance	26	3.023 %	\$21,834		\$21,834	\$6,566	\$28,400
Fleet Services	18	2.093 %	\$15,116		\$15,116	\$4,546	\$19,662
Rec and Parks - Admin	20	2.326 %	\$16,795		\$16,795	\$5,051	\$21,846
Rec and Parks Special Events	8	0.930 %	\$6,718		\$6,718	\$2,020	\$8,738
Rec and Parks Capital Projects	2	0.233 %	\$1,680		\$1,680	\$505	\$2,185
Rec Svcs - Admin	8	0.930 %	\$6,718		\$6,718	\$2,020	\$8,738
Rec Svcs Adult Sports	3	0.349 %	\$2,519		\$2,519	\$758	\$3,277
Rec Svcs Afterschool	6	0.698 %	\$5,039		\$5,039	\$1,515	\$6,554
Rec Svcs Arts	4	0.465 %	\$3,359		\$3,359	\$1,010	\$4,369
Rec Svcs Childcare	9	1.047 %	\$7,558		\$7,558	\$2,273	\$9,831
Rec Svcs Classes	7	0.814 %	\$5,878		\$5,878	\$1,768	\$7,646
Rec Svcs Summer Camps	6	0.698 %	\$5,039		\$5,039	\$1,515	\$6,554
Rec Svcs Teens	3	0.349 %	\$2,519		\$2,519	\$758	\$3,277
Rec Svcs Youth Sports	3	0.349 %	\$2,519		\$2,519	\$758	\$3,277
Sr Citz Svcs Sr. Ctr. Ops	5	0.581 %	\$4,199		\$4,199	\$1,263	\$5,462
Sr Citz Svcs Sr Citz Soc Serv	11	1.279 %	\$9,237		\$9,237	\$2,778	\$12,015
Sr Citz Svcs Sr Citz Rec	3	0.349 %	\$2,519		\$2,519	\$758	\$3,277
Sr Citz Svcs Sr Citz Sprts & Exer	3	0.349 %	\$2,519		\$2,519	\$758	\$3,277
Comm Svcs - Admin	5	0.581 %	\$4,199		\$4,199	\$1,263	\$5,462
Comm Svcs Youth & family Svcs	3	0.349 %	\$2,519		\$2,519	\$758	\$3,277

Finance - Admin
Detail allocation of
Systems Support & Control

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Comm Srvs Link to Lrng	2	0.233 %	\$1,680		\$1,680	\$505	\$2,185
Fac Civic Ctr Complex	14	1.628 %	\$11,757		\$11,757	\$3,535	\$15,292
Fac Croydon Creek Nature Ctr	4	0.465 %	\$3,359		\$3,359	\$1,010	\$4,369
Facilities	17	1.977 %	\$14,276		\$14,276	\$4,293	\$18,569
Fac Lincoln Park comm Ctr	5	0.581 %	\$4,199		\$4,199	\$1,263	\$5,462
Fac Swim Ctr	13	1.512 %	\$10,917		\$10,917	\$3,283	\$14,200
Fac Thomas Farm Comm Ctr	3	0.349 %	\$2,519		\$2,519	\$758	\$3,277
Fac Twinbrook Comm Rec Ctr	4	0.465 %	\$3,359		\$3,359	\$1,010	\$4,369
Prks & OS - Admin	15	1.744 %	\$12,596		\$12,596	\$3,788	\$16,384
Prks & OS Athletic Field Srvs	16	1.860 %	\$13,436		\$13,436	\$4,041	\$17,477
Prks & OS Forestry Dev Review	3	0.349 %	\$2,519		\$2,519	\$758	\$3,277
Prks & OS - Hort Srvs	8	0.930 %	\$6,718		\$6,718	\$2,020	\$8,738
Prks & OS - Parks East Srvs	11	1.279 %	\$9,237		\$9,237	\$2,778	\$12,015
Prks & OS - Parks West Srvs	1	0.116 %	\$840		\$840	\$253	\$1,093
Prks & OS - ROW Srvs	1	0.116 %	\$840		\$840	\$253	\$1,093
Non-Departmental	8	0.930 %	\$6,718		\$6,718	\$2,020	\$8,738
Water	32	3.721 %	\$26,872		\$26,872	\$8,081	\$34,953
Sewer	15	1.744 %	\$12,596		\$12,596	\$3,788	\$16,384
Refuse	32	3.721 %	\$26,872		\$26,872	\$8,081	\$34,953
Stormwater Mgmt	42	4.884 %	\$35,270		\$35,270	\$10,606	\$45,876
P&R RedGate Golf Crs Crs Ops	7	0.814 %	\$5,878		\$5,878	\$1,768	\$7,646
P&R RedGate Golf Crs CH Srvs	2	0.233 %	\$1,680		\$1,680	\$505	\$2,185
Prks & OS Urban Forestry	7	0.813 %	\$5,880		\$5,880	\$1,763	\$7,643
Total	860	100.000 %	\$722,194		\$722,194	\$155,056	\$877,250

(A) Alloc basis: # of Systems Support Transactions

Source: Finance Department

Finance - Admin
Detail allocation of
Revenue

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Mayor and Council	494.2000	0.014 %	\$7		\$7		\$7
City Manager - Admin	4,664.3700	0.134 %	\$67		\$67		\$67
CPDS - Executive	1,214,707.3500	34.958 %	\$17,320		\$17,320		\$17,320
Finance - Admin	669.8000	0.019 %	\$10		\$10		\$10
IT - Operations	101,556.0900	2.923 %	\$1,448		\$1,448		\$1,448
Office of Chief - Mgmt & Support	769,749.6100	22.152 %	\$10,975		\$10,975	\$3,803	\$14,778
Public Works - Mgmt & Support	263,831.4600	7.593 %	\$3,762		\$3,762	\$1,304	\$5,066
Rec and Parks - Admin	367,247.5700	10.569 %	\$5,236		\$5,236	\$1,815	\$7,051
Non-Departmental	751,880.5100	21.638 %	\$10,720		\$10,720	\$3,715	\$14,435
Total	3,474,800.9600	100.000 %	\$49,545		\$49,545	\$10,637	\$60,182

(A) Alloc basis: Cash Receipt transactions by General Fund Departments only

Source: Finance Department

Rockville FC FY 09/10

Finance - Admin
Detail allocation of
Revenue Speed Camera / Parking

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Parking	50	50.000 %	\$2,753		\$2,753	\$591	\$3,344
Speed Camera	50	50.000 %	\$2,752		\$2,752	\$591	\$3,343
Total	100	100.000 %	\$5,505		\$5,505	\$1,182	\$6,687

(A) Alloc basis: Split 50/50 between Speed Camera and Parking Funds

Source: Finance Department

Finance - Admin
Detail allocation of
Purchasing & Contracts

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Attorney	1	0.040 %	\$262		\$262		\$262
Human Resources	32	1.291 %	\$8,380		\$8,380		\$8,380
City Clerk	9	0.363 %	\$2,357		\$2,357		\$2,357
City Manager - Admin	54	2.178 %	\$14,141		\$14,141		\$14,141
CPDS - Executive	9	0.363 %	\$2,357		\$2,357		\$2,357
Long Range Planning	1	0.040 %	\$262		\$262	\$64	\$326
Finance - Admin	25	1.008 %	\$6,547		\$6,547		\$6,547
IT - Operations	168	6.777 %	\$43,995		\$43,995		\$43,995
IT - Voice Comm & GIS	33	1.331 %	\$8,642		\$8,642	\$2,109	\$10,751
Office of Chief - Mgmt & Support	1	0.040 %	\$262		\$262	\$64	\$326
Office of Chief - Comm Svcs Office	1	0.040 %	\$262		\$262	\$64	\$326
Police - Field Services	20	0.807 %	\$5,237		\$5,237	\$1,278	\$6,515
Police - Administrative Services	61	2.461 %	\$15,974		\$15,974	\$3,898	\$19,872
Special Ops Bureau - Mgmt & Supt	8	0.323 %	\$2,095		\$2,095	\$511	\$2,606
Public Works - Mgmt & Support	6	0.242 %	\$1,571		\$1,571	\$383	\$1,954
PW - Contract Management	12	0.484 %	\$3,142		\$3,142	\$767	\$3,909
Traffic and Transportation	18	0.726 %	\$4,714		\$4,714	\$1,150	\$5,864
Environmental Management	13	0.524 %	\$3,404		\$3,404	\$831	\$4,235
Ops and Maintenance	57	2.299 %	\$14,927		\$14,927	\$3,643	\$18,570
Fleet Services	73	2.945 %	\$19,117		\$19,117	\$4,665	\$23,782
Rec and Parks - Admin	41	1.654 %	\$10,737		\$10,737	\$2,620	\$13,357
Rec and Parks Special Events	54	2.178 %	\$14,141		\$14,141	\$3,451	\$17,592
Rec Svcs - Admin	8	0.323 %	\$2,095		\$2,095	\$511	\$2,606
Fac Civic Ctr Complex	31	1.251 %	\$8,118		\$8,118	\$1,981	\$10,099
Rec Svcs Adult Sports	7	0.282 %	\$1,833		\$1,833	\$447	\$2,280
Rec Svcs Afterschool	12	0.484 %	\$3,142		\$3,142	\$767	\$3,909
Rec Svcs Arts	15	0.605 %	\$3,928		\$3,928	\$959	\$4,887
Rec Svcs Childcare	2	0.081 %	\$524		\$524	\$128	\$652
Rec Svcs Classes	4	0.161 %	\$1,047		\$1,047	\$256	\$1,303
Rec Svcs Outdoor Rec	1	0.040 %	\$262		\$262	\$64	\$326
Rec Svcs Summer Plygrnds	2	0.081 %	\$524		\$524	\$128	\$652
Rec Svcs Summer Camps	12	0.484 %	\$3,142		\$3,142	\$767	\$3,909
Rec Svcs Teens	2	0.081 %	\$524		\$524	\$128	\$652
Rec Svcs Youth Sports	6	0.242 %	\$1,571		\$1,571	\$383	\$1,954
Sr Citz Svcs Sr. Ctr. Ops	22	0.887 %	\$5,761		\$5,761	\$1,406	\$7,167
Sr Citz Svcs Sr Citz Soc Serv	2	0.081 %	\$524		\$524	\$128	\$652
Sr Citz Svcs Sr Citz Rec	28	1.129 %	\$7,332		\$7,332	\$1,789	\$9,121
Sr Citz Svcs Sr Citz Sprts & Exer	3	0.121 %	\$786		\$786	\$192	\$978
Comm Svcs - Admin	5	0.202 %	\$1,309		\$1,309	\$320	\$1,629
Comm Svcs Community Programs	50	2.017 %	\$13,094		\$13,094	\$3,195	\$16,289
Comm Svcs Youth & family Svcs	7	0.282 %	\$1,833		\$1,833	\$447	\$2,280
Comm Svcs Link to Lrng	4	0.161 %	\$1,047		\$1,047	\$256	\$1,303
Fac Croydon Creek Nature Ctr	7	0.282 %	\$1,833		\$1,833	\$447	\$2,280
Facilities	92	3.711 %	\$24,092		\$24,092	\$5,879	\$29,971
Fac Lincoln Park comm Ctr	7	0.282 %	\$1,833		\$1,833	\$447	\$2,280

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fac Swim Ctr	53	2.138 %	\$13,879		\$13,879	\$3,387	\$17,266
Fac Thomas Farm Comm Ctr	26	1.049 %	\$6,809		\$6,809	\$1,662	\$8,471
Fac Twinbrook Comm Rec Ctr	12	0.484 %	\$3,142		\$3,142	\$767	\$3,909
Prks & OS - Admin	11	0.444 %	\$2,881		\$2,881	\$703	\$3,584
Prks & OS Athletic Field Srvs	20	0.807 %	\$5,237		\$5,237	\$1,278	\$6,515
Prks & OS - Hort Srvs	75	3.025 %	\$19,641		\$19,641	\$4,793	\$24,434
Prks & OS - Parks East Srvs	20	0.807 %	\$5,237		\$5,237	\$1,278	\$6,515
Prks & OS - Parks West Srvs	21	0.847 %	\$5,499		\$5,499	\$1,342	\$6,841
Prks & OS - ROW Srvs	32	1.291 %	\$8,380		\$8,380	\$2,045	\$10,425
Non-Departmental	7	0.282 %	\$1,833		\$1,833	\$447	\$2,280
Water	229	9.238 %	\$59,969		\$59,969	\$14,635	\$74,604
Sewer	103	4.155 %	\$26,973		\$26,973	\$6,582	\$33,555
Refuse	66	2.662 %	\$17,284		\$17,284	\$4,218	\$21,502
Parking	67	2.703 %	\$17,546		\$17,546	\$4,282	\$21,828
Stormwater Mgmt	92	3.711 %	\$24,092		\$24,092	\$5,879	\$29,971
P&R RedGate Golf Crs Crs Ops	36	1.452 %	\$9,427		\$9,427	\$2,301	\$11,728
P&R RedGate Golf Crs CH Srvs	16	0.645 %	\$4,190		\$4,190	\$1,023	\$5,213
Other (0803 - Fleet, 950 Non-Dpt)	49	1.977 %	\$12,832		\$12,832	\$3,131	\$15,963
Special Activities	25	1.008 %	\$6,547		\$6,547	\$1,598	\$8,145
CDBG	47	1.896 %	\$12,308		\$12,308	\$3,004	\$15,312
Town Center Mgmt	6	0.242 %	\$1,571		\$1,571	\$383	\$1,954
Speed Camera	34	1.372 %	\$8,904		\$8,904	\$2,173	\$11,077
Capital Projects	363	14.643 %	\$95,060		\$95,060	\$23,198	\$118,258
Other	7	0.282 %	\$1,833		\$1,833	\$447	\$2,280
Prks & OS Urban Forestry	36	1.456 %	\$9,432		\$9,432	\$2,302	\$11,734
Total	2,479	100.000 %	\$649,186		\$649,186	\$139,381	\$788,567

Finance - Admin
Detail allocation of
Stockroom

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Human Resources	1	0.034 %	\$100		\$100		\$100
City Manager - Admin	4	0.135 %	\$399		\$399		\$399
CPDS - Executive	1	0.034 %	\$100		\$100		\$100
Finance - Admin	6	0.202 %	\$599		\$599		\$599
IT - Operations	3	0.101 %	\$299		\$299		\$299
IT - Voice Comm & GIS	1	0.034 %	\$100		\$100	\$22	\$122
Police - Field Services	3	0.101 %	\$299		\$299	\$65	\$364
Police - Administrative Services	7	0.236 %	\$699		\$699	\$151	\$850
Public Works - Mgmt & Support	2	0.067 %	\$200		\$200	\$43	\$243
PW - Contract Management	17	0.573 %	\$1,697		\$1,697	\$366	\$2,063
Traffic and Transportation	74	2.492 %	\$7,387		\$7,387	\$1,594	\$8,981
Ops and Maintenance	253	8.521 %	\$25,257		\$25,257	\$5,450	\$30,707
Fleet Services	465	15.662 %	\$46,421		\$46,421	\$10,017	\$56,438
Rec and Parks Special Events	26	0.876 %	\$2,596		\$2,596	\$560	\$3,156
Rec Srvs - Admin	1	0.034 %	\$100		\$100	\$22	\$122
Fac Civic Ctr Complex	22	0.741 %	\$2,196		\$2,196	\$474	\$2,670
Rec Srvs Arts	2	0.067 %	\$200		\$200	\$43	\$243
Fac Twinbrook Comm Rec Ctr	1	0.034 %	\$100		\$100	\$22	\$122
Rec Srvs Summer Camps	1	0.034 %	\$100		\$100	\$22	\$122
Rec Srvs Childcare	1	0.034 %	\$100		\$100	\$22	\$122
Sr Citz Srvs Sr. Ctr. Ops	10	0.337 %	\$998		\$998	\$215	\$1,213
Rec Srvs Youth Sports	2	0.067 %	\$200		\$200	\$43	\$243
Prks & OS Forestry Dev Review	2	0.067 %	\$200		\$200	\$43	\$243
Prks & OS - Hort Srvs	86	2.897 %	\$8,585		\$8,585	\$1,853	\$10,438
Prks & OS - Parks West Srvs	132	4.446 %	\$13,178		\$13,178	\$2,844	\$16,022
Prks & OS Athletic Field Srvs	120	4.042 %	\$11,980		\$11,980	\$2,585	\$14,565
Prks & OS - Parks East Srvs	105	3.537 %	\$10,482		\$10,482	\$2,262	\$12,744
Prks & OS - ROW Srvs	67	2.257 %	\$6,689		\$6,689	\$1,443	\$8,132
Facilities	81	2.728 %	\$8,086		\$8,086	\$1,745	\$9,831
Fac Swim Ctr	21	0.707 %	\$2,096		\$2,096	\$452	\$2,548
Non-Departmental	6	0.202 %	\$599		\$599	\$129	\$728
Water	427	14.382 %	\$42,628		\$42,628	\$9,199	\$51,827
Sewer	406	13.675 %	\$40,531		\$40,531	\$8,746	\$49,277
Refuse	319	10.744 %	\$31,846		\$31,846	\$6,872	\$38,718
Parking	13	0.438 %	\$1,298		\$1,298	\$280	\$1,578
Stormwater Mgmt	119	4.008 %	\$11,880		\$11,880	\$2,564	\$14,444
Other (0803 - Fleet, 950 Non-Dpt)	6	0.202 %	\$599		\$599	\$129	\$728
P&R RedGate Golf Crs Crs Ops	100	3.368 %	\$9,983		\$9,983	\$2,154	\$12,137
Special Activities	2	0.067 %	\$200		\$200	\$43	\$243
Speed Camera	1	0.034 %	\$100		\$100	\$22	\$122
Prks & OS Urban Forestry	50	1.684 %	\$4,992		\$4,992	\$1,077	\$6,069
Special Ops Bureau	3	0.099 %	\$298		\$298	\$65	\$363
Total	2,969	100.000 %	\$296,397		\$296,397	\$63,638	\$360,035

(A) Alloc basis: Stockroom orders by Department / Division

Source:

<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Finance Department						

Finance - Admin
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Budget</u>	<u>Accounting & Audit</u>	<u>Systems Support & Control</u>	<u>Revenue</u>	<u>Revenue Speed Camera / Parking</u>	<u>Purchasing & Contracts</u>	<u>Stockroom</u>
City Attorney	\$12,108	\$5,275	\$3,212	\$3,359			\$262	
Human Resources	\$77,341	\$7,661	\$30,969	\$30,231			\$8,380	\$100
IT - Operations	\$114,271	\$13,547	\$33,148	\$21,834	\$1,448		\$43,995	\$299
Mayor and Council	\$14,520	\$1,409	\$7,226	\$5,878	\$7			
City Clerk	\$13,743	\$2,333	\$4,014	\$5,039			\$2,357	
City Manager - Admin	\$140,453	\$20,327	\$55,973	\$49,546	\$67		\$14,141	\$399
CPDS - Executive	\$64,772	\$3,761	\$29,477	\$11,757	\$17,320		\$2,357	\$100
Finance - Admin	\$137,212	\$14,071	\$37,048	\$78,937	\$10		\$6,547	\$599
IT - Voice Comm & GIS	\$25,449	\$3,540	\$4,482	\$6,554			\$10,751	\$122
Special Ops Bureau - Mgmt & Supt	\$55,735	\$2,821	\$10,986	\$39,322			\$2,606	
Special Ops Bureau	\$20,026	\$19,663						\$363
Rec and Parks - Admin	\$94,263	\$4,449	\$47,560	\$21,846	\$7,051		\$13,357	
Rec Svcs - Admin	\$25,526	\$3,796	\$10,264	\$8,738			\$2,606	\$122
Prks & OS - Admin	\$38,986	\$4,128	\$14,890	\$16,384			\$3,584	
Comm Svcs - Admin	\$23,306	\$2,049	\$14,166	\$5,462			\$1,629	
Facilities	\$104,359	\$20,690	\$25,298	\$18,569			\$29,971	\$9,831
Office of Chief - Mgmt & Support	\$60,687	\$2,665	\$35,272	\$7,646	\$14,778		\$326	
Public Works - Mgmt & Support	\$77,139	\$3,377	\$46,837	\$19,662	\$5,066		\$1,954	\$243
Fleet Services	\$119,863	\$9,428	\$10,553	\$19,662			\$23,782	\$56,438
Non-Departmental	\$54,694	\$19,406	\$9,107	\$8,738	\$14,435		\$2,280	\$728
Prks & OS - Hort Svcs	\$49,681	\$6,071		\$8,738			\$24,434	\$10,438
Prks & OS - Parks West Svcs	\$27,681	\$3,725		\$1,093			\$6,841	\$16,022
Prks & OS - Parks East Svcs	\$34,592	\$3,318		\$12,015			\$6,515	\$12,744
Prks & OS - ROW Svcs	\$22,984	\$3,334		\$1,093			\$10,425	\$8,132
CPDS Housing	\$6,673	\$938	\$2,458	\$3,277				
P&Z - Development Review	\$12,027	\$4,767	\$2,891	\$4,369				
P&Z - Zoning Ordinance	\$10,388	\$2,100	\$1,734	\$6,554				
P&Z - Historic Preservation	\$5,617	\$1,344	\$3,180	\$1,093				
Insp Svcs - Apps, Processing, Permits	\$16,716	\$6,324	\$2,746	\$7,646				
Inspection and Code Enforcement	\$19,066	\$4,818	\$3,325	\$10,923				
Long Range Planning	\$12,445	\$4,136	\$3,614	\$4,369			\$326	
Office of Chief - Comm Svcs Office	\$2,982	\$922	\$1,734				\$326	
Police - Field Services	\$82,127	\$27,154	\$5,494	\$42,600			\$6,515	\$364
Police - Administrative Services	\$57,615	\$7,932	\$12,577	\$16,384			\$19,872	\$850
PW - Contract Management	\$27,166	\$4,697	\$4,482	\$12,015			\$3,909	\$2,063
Traffic and Transportation	\$57,029	\$12,469	\$8,962	\$20,753			\$5,864	\$8,981
Ops and Maintenance	\$107,310	\$13,009	\$16,624	\$28,400			\$18,570	\$30,707
Engineering	\$17,406	\$1,857	\$4,626	\$10,923				
Environmental Management	\$13,069	\$1,365	\$4,192	\$3,277			\$4,235	
Rec and Parks Capital Projects	\$3,685	\$1,500		\$2,185				
Rec and Parks Special Events	\$41,934	\$5,798	\$6,650	\$8,738			\$17,592	\$3,156
Fac Civic Ctr Complex	\$51,232	\$9,293	\$13,878	\$15,292			\$10,099	\$2,670
Rec Svcs Afterschool	\$17,366	\$2,277	\$4,626	\$6,554			\$3,909	
Rec Svcs Teens	\$13,369	\$1,634	\$7,806	\$3,277			\$652	

Finance - Admin
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Budget</u>	<u>Accounting & Audit</u>	<u>Systems Support & Control</u>	<u>Revenue</u>	<u>Revenue Speed Camera / Parking</u>	<u>Purchasing & Contracts</u>	<u>Stockroom</u>
Rec Srvs Summer Plygrnds	\$8,542	\$1,240	\$6,650				\$652	
Rec Srvs Outdoor Rec	\$13,994	\$658	\$13,010				\$326	
Rec Srvs Arts	\$16,743	\$2,040	\$5,204	\$4,369			\$4,887	\$243
Fac Lincoln Park comm Ctr	\$18,853	\$2,149	\$8,962	\$5,462			\$2,280	
Fac Twinbrook Comm Rec Ctr	\$21,692	\$2,306	\$10,986	\$4,369			\$3,909	\$122
Fac Croydon Creek Nature Ctr	\$20,800	\$1,574	\$12,577	\$4,369			\$2,280	
Fac Thomas Farm Comm Ctr	\$22,322	\$2,624	\$7,950	\$3,277			\$8,471	
Rec Srvs Summer Camps	\$26,878	\$3,138	\$13,155	\$6,554			\$3,909	\$122
Rec Srvs Classes	\$27,017	\$2,456	\$15,612	\$7,646			\$1,303	
Rec Srvs Childcare	\$22,724	\$2,867	\$9,252	\$9,831			\$652	\$122
Sr Citz Srvs Sr. Ctr. Ops	\$31,402	\$3,682	\$13,878	\$5,462			\$7,167	\$1,213
Sr Citz Srvs Sr Citz Soc Serv	\$17,287	\$4,620		\$12,015			\$652	
Sr Citz Srvs Sr Citz Rec	\$14,193	\$1,795		\$3,277			\$9,121	
Sr Citz Srvs Sr Citz Sprts & Exer	\$5,425	\$1,170		\$3,277			\$978	
Rec Srvs Adult Sports	\$12,563	\$1,802	\$5,204	\$3,277			\$2,280	
Rec Srvs Youth Sports	\$14,551	\$3,439	\$5,638	\$3,277			\$1,954	\$243
Prks & OS Forestry Dev Review	\$4,654	\$1,134		\$3,277				\$243
Prks & OS Athletic Field Srvs	\$42,512	\$3,955		\$17,477			\$6,515	\$14,565
Fac Swim Ctr	\$54,130	\$12,599	\$7,517	\$14,200			\$17,266	\$2,548
Comm Srvs Youth & family Srvs	\$8,140	\$2,583		\$3,277			\$2,280	
Comm Srvs Link to Lrng	\$5,052	\$1,564		\$2,185			\$1,303	
Water	\$322,662	\$54,883	\$106,395	\$34,953			\$74,604	\$51,827
Sewer	\$200,541	\$48,561	\$52,764	\$16,384			\$33,555	\$49,277
Refuse	\$232,960	\$39,487	\$98,300	\$34,953			\$21,502	\$38,718
Parking	\$271,172	\$26,572	\$217,850			\$3,344	\$21,828	\$1,578
Stormwater Mgmt	\$173,661	\$18,608	\$64,762	\$45,876			\$29,971	\$14,444
CDBG	\$52,463		\$37,151				\$15,312	
Town Center Mgmt	\$8,249	\$4,849	\$1,446				\$1,954	
Speed Camera	\$58,136	\$15,550	\$28,044			\$3,343	\$11,077	\$122
P&R RedGate Golf Crs Crs Ops	\$130,477	\$6,591	\$92,375	\$7,646			\$11,728	\$12,137
P&R RedGate Golf Crs CH Srvs	\$10,298	\$2,900		\$2,185			\$5,213	
Other (0803 - Fleet, 950 Non-Dpt)	\$18,912	\$2,221					\$15,963	\$728
Special Activities	\$20,775	\$10,363	\$2,024				\$8,145	\$243
Debt Service	\$51,372	\$36,916	\$14,456					
Comm Srvs Community Programs	\$19,967	\$3,678					\$16,289	
Capital Projects	\$118,258						\$118,258	
Other	\$2,280						\$2,280	
Prks & OS Urban Forestry	\$31,893	\$6,447		\$7,643			\$11,734	\$6,069
Total	\$4,118,163	\$632,199	\$1,393,243	\$877,250	\$60,182	\$6,687	\$788,567	\$360,035

IT - Voice Comm & GIS
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$488,800			\$488,800
Allocated additions:				
1104502101 - Human Resources	\$5,057	\$1,340	\$6,397	
1107500100 - IT - Operations	\$120,898	\$18,441	\$139,339	
1105500101 - City Manager - Admin	\$763	\$260	\$1,023	
1107000100 - Finance - Admin	\$20,175	\$5,274	\$25,449	
1108500803 - Fleet Services		\$5,093	\$5,093	
1109500100 - Non-Departmental		\$87,162	\$87,162	
Total allocated additions:	<u>\$146,893</u>	<u>\$117,570</u>	<u>\$264,463</u>	<u>\$264,463</u>
Total to be allocated	<u>\$635,693</u>	<u>\$117,570</u>		<u>\$753,263</u>

IT - Voice Comm & GIS
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Voice Communications Operations</u>	<u>GIS Operations</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$157,700		\$74,100	\$83,600
FRINGE BENEFITS	\$35,000		\$18,700	\$16,300
<u>Other Expense and Cost</u>				
Consultants	\$5,900		\$5,900	
Telephone Service	\$153,500		\$153,500	
Cellular Service	\$20,000		\$20,000	
Pager Service	\$3,500		\$3,500	
Travel Outside Metro Area	\$2,100			\$2,100
Class / Professional Development	\$8,600		\$3,000	\$5,600
Office Equip Service / Maint	\$13,900			\$13,900
Communications Equip Maint	\$51,000		\$51,000	
Computer Supplies	\$2,100			\$2,100
Computer Equipment	\$7,000			\$7,000
Computer Software	\$28,500			\$28,500
Departmental Expenditures	\$488,800		\$329,700	\$159,100
Additions: 1st				
Other	\$146,893	\$146,893		
Functional Cost	\$635,693	\$146,893	\$329,700	\$159,100
Reallocate Admin		(\$146,893)	\$99,081	\$47,812
Allocable Costs	\$635,693		\$428,781	\$206,912
1st Allocation	\$635,693		\$428,781	\$206,912
Additions: 2nd				
Other	\$117,570	\$117,570		
Functional Cost	\$117,570	\$117,570		
Reallocate Admin		(\$117,570)	\$79,302	\$38,268
Allocable Costs	\$117,570		\$79,302	\$38,268
2nd Allocation	\$117,570		\$79,302	\$38,268
Total allocated	\$753,263		\$508,083	\$245,180

IT - Voice Comm & GIS
Detail allocation of
Voice Communications Operations

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Manager - Admin	28	6.393 %	\$27,411		\$27,411		\$27,411
City Attorney	6	1.370 %	\$5,874		\$5,874		\$5,874
City Clerk	5	1.142 %	\$4,895		\$4,895		\$4,895
CPDS - Executive	46	10.502 %	\$45,032		\$45,032		\$45,032
Finance - Admin	30	6.849 %	\$29,369		\$29,369		\$29,369
Human Resources	11	2.511 %	\$10,768		\$10,768		\$10,768
IT - Operations	21	4.795 %	\$20,558		\$20,558		\$20,558
Office of Chief - Comm Svcs Office	58	13.242 %	\$56,779		\$56,779	\$15,806	\$72,585
Public Works - Mgmt & Support	93	21.233 %	\$91,043		\$91,043	\$25,344	\$116,387
Rec and Parks - Admin	140	31.963 %	\$137,052		\$137,052	\$38,152	\$175,204
Total	438	100.000 %	\$428,781		\$428,781	\$79,302	\$508,083

(A) Alloc basis: # of Telephone and Analog Devices per Department / Division

Source: IT Department

IT - Voice Comm & GIS
Detail allocation of
GIS Operations

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Clerk	0.0250	2.500 %	\$5,173		\$5,173		\$5,173
City Manager - Admin	0.0520	5.200 %	\$10,759		\$10,759		\$10,759
CPDS - Executive	0.2395	23.950 %	\$49,555		\$49,555		\$49,555
Finance - Admin	0.0250	2.500 %	\$5,173		\$5,173		\$5,173
Mayor and Council	0.0250	2.500 %	\$5,173		\$5,173		\$5,173
IT - Operations	0.0250	2.500 %	\$5,173		\$5,173		\$5,173
Human Resources	0.0250	2.500 %	\$5,173		\$5,173		\$5,173
Office of Chief - Mgmt & Support	0.0385	3.850 %	\$7,966		\$7,966	\$2,525	\$10,491
Public Works - Mgmt & Support	0.4398	43.980 %	\$91,000		\$91,000	\$28,844	\$119,844
Rec and Parks - Admin	0.1052	10.520 %	\$21,767		\$21,767	\$6,899	\$28,666
Total	1.0000	100.000 %	\$206,912		\$206,912	\$38,268	\$245,180

(A) Alloc basis: # of GIS Users per Department

Source: IT Department

IT - Voice Comm & GIS
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Voice Communications Operations</u>	<u>GIS Operations</u>
City Attorney	\$5,874	\$5,874	
Human Resources	\$15,941	\$10,768	\$5,173
IT - Operations	\$25,731	\$20,558	\$5,173
Mayor and Council	\$5,173		\$5,173
City Clerk	\$10,068	\$4,895	\$5,173
City Manager - Admin	\$38,170	\$27,411	\$10,759
CPDS - Executive	\$94,587	\$45,032	\$49,555
Finance - Admin	\$34,542	\$29,369	\$5,173
Rec and Parks - Admin	\$203,870	\$175,204	\$28,666
Office of Chief - Mgmt & Support	\$10,491		\$10,491
Public Works - Mgmt & Support	\$236,231	\$116,387	\$119,844
Office of Chief - Comm Svcs Office	\$72,585	\$72,585	
Total	\$753,263	\$508,083	\$245,180

Rockville FC FY 09/10

Special Ops Bureau - Mgmt & Supt
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$389,600			\$389,600
Allocated additions:				
1104502101 - Human Resources	\$7,586	\$2,009	\$9,595	
1107500100 - IT - Operations	\$100,537	\$17,303	\$117,840	
1105500101 - City Manager - Admin	\$2,838	\$942	\$3,780	
1107000100 - Finance - Admin	\$43,305	\$12,430	\$55,735	
1108001001 - Office of Chief - Mgmt & Support		\$60,648	\$60,648	
1109500100 - Non-Departmental		\$18,760	\$18,760	
Total allocated additions:	<u>\$154,266</u>	<u>\$112,092</u>	<u>\$266,358</u>	<u>\$266,358</u>
Total to be allocated	<u>\$543,866</u>	<u>\$112,092</u>		<u>\$655,958</u>

Rockville FC FY 09/10

Special Ops Bureau - Mgmt & Supt
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Special Ops Admin</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$319,600		\$319,600
FRINGE BENEFITS	\$70,000		\$70,000
Departmental Expenditures	\$389,600		\$389,600
 Additions: 1st			
Other	\$154,266	\$154,266	
Functional Cost	\$543,866	\$154,266	\$389,600
Reallocate Admin		(\$154,266)	\$154,266
Allocable Costs	\$543,866		\$543,866
1st Allocation	\$543,866		\$543,866
 Additions: 2nd			
Other	\$112,092	\$112,092	
Functional Cost	\$112,092	\$112,092	
Reallocate Admin		(\$112,092)	\$112,092
Allocable Costs	\$112,092		\$112,092
2nd Allocation	\$112,092		\$112,092
 Total allocated	\$655,958		\$655,958

Rockville FC FY 09/10

Special Ops Bureau - Mgmt & Supt
Detail allocation of
Special Ops Admin

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Parking	6.9000	17.513 %	\$95,246		\$95,246	\$19,630	\$114,876
Speed Camera	7.0000	17.766 %	\$96,626		\$96,626	\$19,915	\$116,541
Special Ops Bureau	25.5000	64.721 %	\$351,994		\$351,994	\$72,547	\$424,541
Total	39.4000	100.000 %	\$543,866		\$543,866	\$112,092	\$655,958

(A) Alloc basis: # of FTE in Divisions Supervised

Source: FY 2010 Budget

Rockville FC FY 09/10
Special Ops Bureau - Mgmt & Supt
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Special Ops Admin</u>
Special Ops Bureau	\$424,541	\$424,541
Parking	\$114,876	\$114,876
Speed Camera	\$116,541	\$116,541
Total	\$655,958	\$655,958

Special Ops Bureau
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$2,715,800			\$2,715,800
Allocated additions:				
1104502101 - Human Resources	\$64,484	\$17,081	\$81,565	
1105500101 - City Manager - Admin	\$9,731	\$3,318	\$13,049	
1107000100 - Finance - Admin	\$16,065	\$3,961	\$20,026	
1108001401 - Special Ops Bureau - Mgmt & Supt	\$351,994	\$72,547	\$424,541	
1108001001 - Office of Chief - Mgmt & Support		\$515,504	\$515,504	
1108500803 - Fleet Services		\$45,829	\$45,829	
1109500100 - Non-Departmental		\$57,078	\$57,078	
Total allocated additions:	<u>\$442,274</u>	<u>\$715,318</u>	<u>\$1,157,592</u>	<u>\$1,157,592</u>
Total to be allocated	<u><u>\$3,158,074</u></u>	<u><u>\$715,318</u></u>		<u><u>\$3,873,392</u></u>

Special Ops Bureau
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Government</u>	<u>Police Overtime</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$1,691,400		\$1,691,400	
FRINGE BENEFITS	\$428,300		\$428,300	
<u>Other Expense and Cost</u>				
Overtime	\$132,500		\$75,646	\$56,854
Operating Expenses	\$463,600		\$463,600	
Departmental Expenditures	\$2,715,800		\$2,658,946	\$56,854
Additions: 1st				
Other	\$442,274		\$442,274	
Functional Cost	\$3,158,074		\$3,101,220	\$56,854
Allocable Costs	\$3,158,074		\$3,101,220	\$56,854
Unallocated	(\$3,101,220)		(\$3,101,220)	
1st Allocation	\$56,854			\$56,854
Additions: 2nd				
Other	\$715,318		\$715,318	
Functional Cost	\$715,318		\$715,318	
Allocable Costs	\$715,318		\$715,318	
Unallocated	(\$715,318)		(\$715,318)	
2nd Allocation				
Total allocated	\$56,854			\$56,854

Special Ops Bureau
Detail allocation of
Police Overtime

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Other	0.0100						
Rec and Parks Special Events	<u>1,000,000.0000</u>	<u>100.000 %</u>	<u>\$56,854</u>		<u>\$56,854</u>		<u>\$56,854</u>
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$56,854</u>		<u>\$56,854</u>		<u>\$56,854</u>

(A) Alloc basis: Direct to Rec and Park Special Events

Source:

Special Ops Bureau
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Police Overtime</u>
Rec and Parks Special Events	\$56,854	\$56,854
Other		
Total	<u>\$56,854</u>	<u>\$56,854</u>

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:	\$614,300			\$614,300
Allocated additions:				
1 - Building Use	\$32,099		\$32,099	
2 - Equipment Use	\$2,296		\$2,296	
1104000100 - City Attorney	\$45,383	\$11,453	\$56,836	
1104502101 - Human Resources	\$9,609	\$2,545	\$12,154	
1107500100 - IT - Operations	\$158,407	\$24,256	\$182,663	
1105000100 - Mayor and Council	\$39,387	\$30,049	\$69,436	
1105001100 - City Clerk	\$23,879	\$5,206	\$29,085	
1105500101 - City Manager - Admin	\$913,207	\$347,023	\$1,260,230	
1107000100 - Finance - Admin	\$74,071	\$20,192	\$94,263	
1107500400 - IT - Voice Comm & GIS	\$158,819	\$45,051	\$203,870	
1109000101 - Rec and Parks - Admin		\$94,044	\$94,044	
1109001001 - Rec Srvs - Admin		\$14,556	\$14,556	
1109008511 - Facilities		\$139,776	\$139,776	
1108500803 - Fleet Services		\$40,741	\$40,741	
1109500100 - Non-Departmental		\$25,272	\$25,272	
1109007522 - Prks & OS - Hort Srvs		\$6,468	\$6,468	
1109007530 - Prks & OS - Parks West Srvs		\$1,819	\$1,819	
1109007532 - Prks & OS - Parks East Srvs		\$2,354	\$2,354	
1109007533 - Prks & OS - ROW Srvs		\$6,050	\$6,050	
Total allocated additions:	\$1,457,157	\$816,855	\$2,274,012	\$2,274,012
Total to be allocated	\$2,071,457	\$816,855		\$2,888,312

Rec and Parks - Admin
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Department Administration</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$431,800		\$431,800
FRINGE BENEFITS	\$95,900		\$95,900
<u>Other Expense and Cost</u>			
Outside Trainers	\$6,500		\$6,500
Travel Outside Metro Area	\$4,200		\$4,200
Class / Professional Development	\$3,600		\$3,600
Dues, Fees & Publications	\$1,200		\$1,200
SWM Fees	\$53,100		\$53,100
Program Supplies	\$2,000		\$2,000
Board & Commission Supls	\$100		\$100
Furniture & Equipment < \$5000	\$15,900		\$15,900
Departmental Expenditures	\$614,300		\$614,300
Additions: 1st			
Other	\$1,457,157	\$1,457,157	
Functional Cost	\$2,071,457	\$1,457,157	\$614,300
Reallocate Admin		(\$1,457,157)	\$1,457,157
Allocable Costs	\$2,071,457		\$2,071,457
1st Allocation	\$2,071,457		\$2,071,457
Additions: 2nd			
Other	\$816,855	\$816,855	
Functional Cost	\$816,855	\$816,855	
Reallocate Admin		(\$816,855)	\$816,855
Allocable Costs	\$816,855		\$816,855
2nd Allocation	\$816,855		\$816,855
Total allocated	\$2,888,312		\$2,888,312

Rockville FC FY 09/10

Rec and Parks - Admin
Detail allocation of
Department Administration

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Parking	4.3500	4.350 %	\$90,108		\$90,108	\$37,223	\$127,331
Special Activities	5.0000	5.000 %	\$103,573		\$103,573	\$42,785	\$146,358
Town Center Mgmt	4.1400	4.140 %	\$85,758		\$85,758	\$35,426	\$121,184
Other	25.5800	25.580 %	\$529,879		\$529,879	\$218,889	\$748,768
P&R RedGate Golf Crs Crs Ops	0.6800	0.680 %	\$14,086		\$14,086	\$5,819	\$19,905
P&R RedGate Golf Crs CH Srvs	1.1400	1.140 %	\$23,615		\$23,615	\$9,755	\$33,370
Rec and Parks - Admin	4.5400	4.540 %	\$94,044		\$94,044		\$94,044
Rec and Parks Capital Projects	6.6700	6.670 %	\$138,166		\$138,166	\$57,075	\$195,241
Rec and Parks Special Events	3.0700	3.070 %	\$63,594		\$63,594	\$26,270	\$89,864
Fac Civic Ctr Complex	1.4600	1.460 %	\$30,243		\$30,243	\$12,493	\$42,736
Rec Srvs Afterschool	1.4900	1.490 %	\$30,865		\$30,865	\$12,750	\$43,615
Rec Srvs Teens	1.4900	1.490 %	\$30,865		\$30,865	\$12,750	\$43,615
Rec Srvs Summer Plygrnds	1.0000	1.000 %	\$20,715		\$20,715	\$8,557	\$29,272
Rec Srvs Outdoor Rec	0.8300	0.830 %	\$17,193		\$17,193	\$7,102	\$24,295
Rec Srvs Arts	0.7800	0.780 %	\$16,157		\$16,157	\$6,674	\$22,831
Fac Lincoln Park comm Ctr	2.2500	2.250 %	\$46,608		\$46,608	\$19,253	\$65,861
Fac Twinbrook Comm Rec Ctr	2.2500	2.250 %	\$46,608		\$46,608	\$19,253	\$65,861
Fac Croydon Creek Nature Ctr	1.9200	1.920 %	\$39,772		\$39,772	\$16,430	\$56,202
Fac Thomas Farm Comm Ctr	2.2500	2.250 %	\$46,608		\$46,608	\$19,253	\$65,861
Rec Srvs Childcare	1.4900	1.490 %	\$30,865		\$30,865	\$12,750	\$43,615
Sr Citz Srvs Sr. Ctr. Ops	0.6800	0.680 %	\$14,086		\$14,086	\$5,819	\$19,905
Rec Srvs Adult Sports	0.2100	0.210 %	\$4,350		\$4,350	\$1,797	\$6,147
Prks & OS - Admin	5.8500	5.850 %	\$121,180		\$121,180	\$50,059	\$171,239
Prks & OS Urban Forestry	0.6800	0.680 %	\$14,086		\$14,086	\$5,819	\$19,905
Facilities	4.0300	4.030 %	\$83,480		\$83,480	\$34,485	\$117,965
Fac Swim Ctr	0.9300	0.930 %	\$19,265		\$19,265	\$7,958	\$27,223
Comm Srvs - Admin	3.0000	3.000 %	\$62,144		\$62,144	\$25,671	\$87,815
Comm Srvs Community Programs	1.2500	1.250 %	\$25,893		\$25,893	\$10,696	\$36,589
Rec Srvs Summer Camps	0.3300	0.330 %	\$6,836		\$6,836	\$2,824	\$9,660
Rec Srvs Classes	0.3300	0.330 %	\$6,836		\$6,836	\$2,824	\$9,660
Sr Citz Srvs Sr Citz Soc Serv	0.4700	0.470 %	\$9,736		\$9,736	\$4,022	\$13,758
Sr Citz Srvs Sr Citz Rec	0.3300	0.330 %	\$6,836		\$6,836	\$2,824	\$9,660
Sr Citz Srvs Sr Citz Sprts & Exer	0.3300	0.330 %	\$6,836		\$6,836	\$2,824	\$9,660
Rec Srvs Youth Sports	0.2100	0.210 %	\$4,350		\$4,350	\$1,797	\$6,147
Prks & OS - Hort Srvs	0.2100	0.210 %	\$4,350		\$4,350	\$1,797	\$6,147
Prks & OS - Parks West Srvs	0.2100	0.210 %	\$4,350		\$4,350	\$1,797	\$6,147
Prks & OS - Parks East Srvs	0.2100	0.210 %	\$4,350		\$4,350	\$1,797	\$6,147
Prks & OS - ROW Srvs	0.2100	0.210 %	\$4,350		\$4,350	\$1,797	\$6,147
Comm Srvs Youth & family Srvs	0.3300	0.330 %	\$6,836		\$6,836	\$2,824	\$9,660
Comm Srvs Link to Lrng	0.3300	0.330 %	\$6,836		\$6,836	\$2,824	\$9,660
Rec Srvs - Admin	7.4900	7.490 %	\$155,149		\$155,149	\$64,093	\$219,242
Total	100.0000	100.000 %	\$2,071,457		\$2,071,457	\$816,855	\$2,888,312

(A) Alloc basis: Overall Percentage of Staff Time Spent Managing Cost Centers

<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Rec and Partks Admin						

Rec and Parks - Admin
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Department Administration</u>
Rec and Parks - Admin	\$94,044	\$94,044
Rec Svcs - Admin	\$219,242	\$219,242
Prks & OS - Admin	\$171,239	\$171,239
Comm Svcs - Admin	\$87,815	\$87,815
Facilities	\$117,965	\$117,965
Prks & OS - Hort Svcs	\$6,147	\$6,147
Prks & OS - Parks West Svcs	\$6,147	\$6,147
Prks & OS - Parks East Svcs	\$6,147	\$6,147
Prks & OS - ROW Svcs	\$6,147	\$6,147
Rec and Parks Capital Projects	\$195,241	\$195,241
Rec and Parks Special Events	\$89,864	\$89,864
Fac Civic Ctr Complex	\$42,736	\$42,736
Rec Svcs Afterschool	\$43,615	\$43,615
Rec Svcs Teens	\$43,615	\$43,615
Rec Svcs Summer Plygrnds	\$29,272	\$29,272
Rec Svcs Outdoor Rec	\$24,295	\$24,295
Rec Svcs Arts	\$22,831	\$22,831
Fac Lincoln Park comm Ctr	\$65,861	\$65,861
Fac Twinbrook Comm Rec Ctr	\$65,861	\$65,861
Fac Croydon Creek Nature Ctr	\$56,202	\$56,202
Fac Thomas Farm Comm Ctr	\$65,861	\$65,861
Rec Svcs Summer Camps	\$9,660	\$9,660
Rec Svcs Classes	\$9,660	\$9,660
Rec Svcs Childcare	\$43,615	\$43,615
Sr Citz Svcs Sr. Ctr. Ops	\$19,905	\$19,905
Sr Citz Svcs Sr Citz Soc Serv	\$13,758	\$13,758
Sr Citz Svcs Sr Citz Rec	\$9,660	\$9,660
Sr Citz Svcs Sr Citz Sprts & Exer	\$9,660	\$9,660
Rec Svcs Adult Sports	\$6,147	\$6,147
Rec Svcs Youth Sports	\$6,147	\$6,147
Fac Swim Ctr	\$27,223	\$27,223
Comm Svcs Youth & family Svcs	\$9,660	\$9,660
Comm Svcs Link to Lrng	\$9,660	\$9,660
Parking	\$127,331	\$127,331
Town Center Mgmt	\$121,184	\$121,184
P&R RedGate Golf Crs Crs Ops	\$19,905	\$19,905
P&R RedGate Golf Crs CH Svcs	\$33,370	\$33,370
Special Activities	\$146,358	\$146,358
Comm Svcs Community Programs	\$36,589	\$36,589
Other	\$748,768	\$748,768
Prks & OS Urban Forestry	\$19,905	\$19,905
Total	\$2,888,312	\$2,888,312

Rec Srvs - Admin
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$524,200			\$524,200
Deductions:				
Mrpa Theme Park Tickets	(\$120,000)			
Total deductions:	<u>(\$120,000)</u>			<u>(\$120,000)</u>
Allocated additions:				
1104000100 - City Attorney	\$18,153	\$4,581	\$22,734	
1104502101 - Human Resources	\$10,115	\$2,679	\$12,794	
1107500100 - IT - Operations	\$19,778	\$3,404	\$23,182	
1105000100 - Mayor and Council	\$2,317	\$1,768	\$4,085	
1105001100 - City Clerk	\$1,405	\$306	\$1,711	
1105500101 - City Manager - Admin	\$19,118	\$8,028	\$27,146	
1107000100 - Finance - Admin	\$20,101	\$5,425	\$25,526	
1109000101 - Rec and Parks - Admin	\$155,149	\$64,093	\$219,242	
1109001001 - Rec Srvs - Admin		\$84,281	\$84,281	
1108500803 - Fleet Services		\$15,278	\$15,278	
1109500100 - Non-Departmental		\$25,074	\$25,074	
Total allocated additions:	<u>\$246,136</u>	<u>\$214,917</u>	<u>\$461,053</u>	<u>\$461,053</u>
Total to be allocated	<u>\$650,336</u>	<u>\$214,917</u>		<u>\$865,253</u>

Rec Srvs - Admin
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Rec Svcs Admin</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$262,900		\$262,900
FRINGE BENEFITS	\$66,500		\$66,500
<u>Other Expense and Cost</u>			
Outside Trainers	\$8,500		\$8,500
Travel Outside Metro Area	\$1,400		\$1,400
Class / Professional Development	\$2,000		\$2,000
Dues, Fees & Publications	\$3,200		\$3,200
Printing Contracts	\$40,000		\$40,000
Program Supplies	\$7,700		\$7,700
Purchased Unfrms / Stf Tshrts	\$2,500		\$2,500
Mrpa Theme Park Tickets	\$120,000	\$120,000	
Furniture & Equipment < \$5000	\$9,500		\$9,500
Departmental Expenditures	\$524,200	\$120,000	\$404,200
<u>Cost Adjustments</u>			
Deductions	(\$120,000)	(\$120,000)	
Additions: 1st			
Other	\$246,136	\$246,136	
Functional Cost	\$650,336	\$246,136	\$404,200
Reallocate Admin		(\$246,136)	\$246,136
Allocable Costs	\$650,336		\$650,336
1st Allocation	\$650,336		\$650,336
Additions: 2nd			
Other	\$214,917	\$214,917	
Functional Cost	\$214,917	\$214,917	
Reallocate Admin		(\$214,917)	\$214,917
Allocable Costs	\$214,917		\$214,917
2nd Allocation	\$214,917		\$214,917
Total allocated	\$865,253		\$865,253

Rec Svcs - Admin
Detail allocation of
Rec Svcs Admin

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Rec and Parks - Admin	2.2400	2.238 %	\$14,556		\$14,556		\$14,556
Rec and Parks Special Events	2.2400	2.238 %	\$14,556		\$14,556	\$5,672	\$20,228
Rec and Parks Capital Projects	6.7500	6.745 %	\$43,863		\$43,863	\$17,093	\$60,956
Rec Svcs - Admin	12.9700	12.960 %	\$84,281		\$84,281		\$84,281
Rec Svcs Arts	5.1100	5.106 %	\$33,206		\$33,206	\$12,940	\$46,146
Rec Svcs Outdoor Rec	6.2000	6.195 %	\$40,289		\$40,289	\$15,700	\$55,989
Rec Svcs Afterschool	6.6500	6.645 %	\$43,213		\$43,213	\$16,840	\$60,053
Rec Svcs Teens	6.6500	6.645 %	\$43,213		\$43,213	\$16,840	\$60,053
Rec Svcs Summer Plygrnds	6.6500	6.645 %	\$43,213		\$43,213	\$16,840	\$60,053
Rec Svcs Summer Camps	7.9800	7.974 %	\$51,855		\$51,855	\$20,208	\$72,063
Rec Svcs Classes	7.9800	7.974 %	\$51,855		\$51,855	\$20,208	\$72,063
Rec Svcs Childcare	6.6500	6.645 %	\$43,213		\$43,213	\$16,840	\$60,053
Rec Svcs Adult Sports	5.1100	5.106 %	\$33,206		\$33,206	\$12,940	\$46,146
Rec Svcs Youth Sports	5.1100	5.106 %	\$33,206		\$33,206	\$12,940	\$46,146
Sr Citz Svcs Sr. Ctr. Ops	2.2400	2.238 %	\$14,556		\$14,556	\$5,672	\$20,228
Sr Citz Svcs Sr Citz Soc Serv	0.4500	0.450 %	\$2,924		\$2,924	\$1,140	\$4,064
Sr Citz Svcs Sr Citz Rec	0.4500	0.450 %	\$2,924		\$2,924	\$1,140	\$4,064
Sr Citz Svcs Sr Citz Sprts & Exer	0.4500	0.450 %	\$2,924		\$2,924	\$1,140	\$4,064
Special Activities	8.2000	8.190 %	\$53,283		\$53,283	\$20,764	\$74,047
Total	100.0800	100.000 %	\$650,336		\$650,336	\$214,917	\$865,253

(A) Alloc basis: Overall Percentage of Staff Time Spent Managing Cost Centers

Source: Rec Services Admin

Rec Srvs - Admin
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Rec Svcs Admin</u>
Rec and Parks - Admin	\$14,556	\$14,556
Rec Srvs - Admin	\$84,281	\$84,281
Rec and Parks Capital Projects	\$60,956	\$60,956
Rec and Parks Special Events	\$20,228	\$20,228
Rec Srvs Afterschool	\$60,053	\$60,053
Rec Srvs Teens	\$60,053	\$60,053
Rec Srvs Summer Plygrnds	\$60,053	\$60,053
Rec Srvs Outdoor Rec	\$55,989	\$55,989
Rec Srvs Arts	\$46,146	\$46,146
Rec Srvs Summer Camps	\$72,063	\$72,063
Rec Srvs Classes	\$72,063	\$72,063
Rec Srvs Childcare	\$60,053	\$60,053
Sr Citz Srvs Sr. Ctr. Ops	\$20,228	\$20,228
Sr Citz Srvs Sr Citz Soc Serv	\$4,064	\$4,064
Sr Citz Srvs Sr Citz Rec	\$4,064	\$4,064
Sr Citz Srvs Sr Citz Sprts & Exer	\$4,064	\$4,064
Rec Srvs Adult Sports	\$46,146	\$46,146
Rec Srvs Youth Sports	\$46,146	\$46,146
Special Activities	\$74,047	\$74,047
Total	\$865,253	\$865,253

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:	\$570,100			\$570,100
Allocated additions:				
2 - Equipment Use	\$361,604		\$361,604	
1104000100 - City Attorney	\$9,077	\$2,291	\$11,368	
1104502101 - Human Resources	\$15,172	\$4,019	\$19,191	
1107500100 - IT - Operations	\$16,482	\$2,836	\$19,318	
1105000100 - Mayor and Council	\$1,158	\$884	\$2,042	
1105001100 - City Clerk	\$702	\$153	\$855	
1105500101 - City Manager - Admin	\$8,644	\$3,167	\$11,811	
1107000100 - Finance - Admin	\$30,601	\$8,385	\$38,986	
1109000101 - Rec and Parks - Admin	\$121,180	\$50,059	\$171,239	
1109007501 - Prks & OS - Admin		\$511,031	\$511,031	
1108500803 - Fleet Services		\$20,370	\$20,370	
1109500100 - Non-Departmental		\$34,911	\$34,911	
Total allocated additions:	\$564,620	\$638,106	\$1,202,726	\$1,202,726
Total to be allocated	\$1,134,720	\$638,106		\$1,772,826

Prks & OS - Admin
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Parks Admin</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$430,600		\$430,600
FRINGE BENEFITS	\$97,600		\$97,600
<u>Other Expense and Cost</u>			
Overtime	\$15,700		\$15,700
Office Equipment Rental	\$4,200		\$4,200
Class / Professional Development	\$1,500		\$1,500
Dues, Fees & Publications	\$400		\$400
Office Eqp Service / Maint	\$500		\$500
Program Supplies	\$4,500		\$4,500
Maintenance Supplies	\$500		\$500
Equipment & Tools	\$9,500		\$9,500
Computer Software	\$5,100		\$5,100
Departmental Expenditures	\$570,100		\$570,100
Additions: 1st			
Other	\$564,620	\$564,620	
Functional Cost	\$1,134,720	\$564,620	\$570,100
Reallocate Admin		(\$564,620)	\$564,620
Allocable Costs	\$1,134,720		\$1,134,720
1st Allocation	\$1,134,720		\$1,134,720
Additions: 2nd			
Other	\$638,106	\$638,106	
Functional Cost	\$638,106	\$638,106	
Reallocate Admin		(\$638,106)	\$638,106
Allocable Costs	\$638,106		\$638,106
2nd Allocation	\$638,106		\$638,106
Total allocated	\$1,772,826		\$1,772,826

Prks & OS - Admin
Detail allocation of
Parks Admin

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Rec and Parks Special Events	0.5100	0.508 %	\$5,769		\$5,769	\$5,902	\$11,671
Rec and Parks Capital Projects	4.3300	4.316 %	\$48,977		\$48,977	\$50,109	\$99,086
Sr Citz Srvs Sr Citz Soc Serv	0.2000	0.199 %	\$2,262		\$2,262	\$2,314	\$4,576
Fac Civic Ctr Complex	0.5100	0.508 %	\$5,769		\$5,769	\$5,902	\$11,671
Fac Croydon Creek Nature Ctr	0.1000	0.100 %	\$1,131		\$1,131	\$1,157	\$2,288
Facilities	2.3500	2.343 %	\$26,581		\$26,581	\$27,195	\$53,776
Fac Lincoln Park comm Ctr	0.1800	0.179 %	\$2,036		\$2,036	\$2,083	\$4,119
Fac Swim Ctr	0.5100	0.508 %	\$5,769		\$5,769	\$5,902	\$11,671
Fac Thomas Farm Comm Ctr	0.2700	0.269 %	\$3,054		\$3,054	\$3,125	\$6,179
Parking	2.0500	2.043 %	\$23,188		\$23,188	\$23,724	\$46,912
Town Center Mgmt	1.8900	1.884 %	\$21,378		\$21,378	\$21,872	\$43,250
Fac Twinbrook Comm Rec Ctr	0.2600	0.259 %	\$2,941		\$2,941	\$3,009	\$5,950
Prks & OS - Admin	45.1800	45.036 %	\$511,031		\$511,031		\$511,031
Prks & OS - Parks East Srvs	2.1200	2.113 %	\$23,979		\$23,979	\$24,534	\$48,513
Prks & OS - Parks West Srvs	1.9200	1.914 %	\$21,717		\$21,717	\$22,219	\$43,936
Prks & OS - Hort Srvs	2.3300	2.323 %	\$26,355		\$26,355	\$26,964	\$53,319
Prks & OS - ROW Srvs	2.3300	2.323 %	\$26,355		\$26,355	\$26,964	\$53,319
Prks & OS Athletic Field Srvs	1.7100	1.705 %	\$19,342		\$19,342	\$19,789	\$39,131
Prks & OS Forestry Dev Review	1.4900	1.485 %	\$16,853		\$16,853	\$17,243	\$34,096
Other	27.9600	27.871 %	\$316,256		\$316,256	\$323,566	\$639,822
Prks & OS Urban Forestry	2.1200	2.114 %	\$23,977		\$23,977	\$24,533	\$48,510
Total	100.3200	100.000 %	\$1,134,720		\$1,134,720	\$638,106	\$1,772,826

(A) Alloc basis: Overall Percentage of Staff Time Spent Managing Cost Centers

Source: Parks & Open Space Manager

Prks & OS - Admin
Departmental Cost
Allocation Summary

	Total	Parks Admin
Prks & OS - Admin	\$511,031	\$511,031
Facilities	\$53,776	\$53,776
Prks & OS - Hort Srvs	\$53,319	\$53,319
Prks & OS - Parks West Srvs	\$43,936	\$43,936
Prks & OS - Parks East Srvs	\$48,513	\$48,513
Prks & OS - ROW Srvs	\$53,319	\$53,319
Rec and Parks Capital Projects	\$99,086	\$99,086
Rec and Parks Special Events	\$11,671	\$11,671
Fac Civic Ctr Complex	\$11,671	\$11,671
Fac Lincoln Park comm Ctr	\$4,119	\$4,119
Fac Twinbrook Comm Rec Ctr	\$5,950	\$5,950
Fac Croydon Creek Nature Ctr	\$2,288	\$2,288
Fac Thomas Farm Comm Ctr	\$6,179	\$6,179
Sr Citz Srvs Sr Citz Soc Serv	\$4,576	\$4,576
Prks & OS Forestry Dev Review	\$34,096	\$34,096
Prks & OS Athletic Field Srvs	\$39,131	\$39,131
Fac Swim Ctr	\$11,671	\$11,671
Parking	\$46,912	\$46,912
Town Center Mgmt	\$43,250	\$43,250
Other	\$639,822	\$639,822
Prks & OS Urban Forestry	\$48,510	\$48,510
Total	\$1,772,826	\$1,772,826

Comm Srvs - Admin
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$282,900			\$282,900
Allocated additions:				
1104000100 - City Attorney	\$9,077	\$2,291	\$11,368	
1104502101 - Human Resources	\$7,586	\$2,009	\$9,595	
1107500100 - IT - Operations	\$6,593	\$1,135	\$7,728	
1105000100 - Mayor and Council	\$2,317	\$1,768	\$4,085	
1105001100 - City Clerk	\$1,405	\$306	\$1,711	
1105500101 - City Manager - Admin	\$10,903	\$4,447	\$15,350	
1107000100 - Finance - Admin	\$18,391	\$4,915	\$23,306	
1109000101 - Rec and Parks - Admin	\$62,144	\$25,671	\$87,815	
1109500100 - Non-Departmental		\$17,428	\$17,428	
Total allocated additions:	\$118,416	\$59,970	\$178,386	\$178,386
Total to be allocated	\$401,316	\$59,970		\$461,286

Comm Srvs - Admin
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>CP Admin</u>	<u>CP Admin - Caregivers</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$227,900		\$152,693	\$75,207
FRINGE BENEFITS	\$47,400		\$31,758	\$15,642
<u>Other Expense and Cost</u>				
Travel Outside Metro Area	\$200		\$134	\$66
Dues, Fees & Publications	\$300		\$201	\$99
Office Eqp Service / Maintenance	\$2,600		\$1,742	\$858
Printing Contracts	\$1,500		\$1,005	\$495
Program Supplies	\$2,800		\$1,876	\$924
Board and Commission Supls	\$200		\$134	\$66
Departmental Expenditures	<u>\$282,900</u>		<u>\$189,543</u>	<u>\$93,357</u>
Additions: 1st				
Other	<u>\$118,416</u>	<u>\$118,416</u>		
Functional Cost	<u>\$401,316</u>	<u>\$118,416</u>	<u>\$189,543</u>	<u>\$93,357</u>
Reallocate Admin		(\$118,416)	<u>\$79,339</u>	<u>\$39,077</u>
Allocable Costs	<u>\$401,316</u>		<u>\$268,882</u>	<u>\$132,434</u>
1st Allocation	<u>\$401,316</u>		<u>\$268,882</u>	<u>\$132,434</u>
Additions: 2nd				
Other	<u>\$59,970</u>	<u>\$59,970</u>		
Functional Cost	<u>\$59,970</u>	<u>\$59,970</u>		
Reallocate Admin		(\$59,970)	<u>\$40,180</u>	<u>\$19,790</u>
Allocable Costs	<u>\$59,970</u>		<u>\$40,180</u>	<u>\$19,790</u>
2nd Allocation	<u>\$59,970</u>		<u>\$40,180</u>	<u>\$19,790</u>
Total allocated	<u>\$461,286</u>		<u>\$309,062</u>	<u>\$152,224</u>

Comm Srvs - Admin
Detail allocation of
CP Admin

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Comm Srvs Youth & family Srvs	3.5000	58.333 %	\$156,848		\$156,848	\$23,438	\$180,286
Comm Srvs Link to Lrng	<u>2.5000</u>	<u>41.667 %</u>	<u>\$112,034</u>		<u>\$112,034</u>	<u>\$16,742</u>	<u>\$128,776</u>
Total	6.0000	100.000 %	\$268,882		\$268,882	\$40,180	\$309,062

(A) Alloc basis: # of FTE's in divisions Supervised

Source: FY 2010 Budget

Comm Srvs - Admin
Detail allocation of
CP Admin - Caregivers

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Comm Srvs Community Programs	1,000,000.0000	100.000 %	\$132,434		\$132,434	\$19,790	\$152,224
Other	0.0010						
Total	<u>1,000,000.0010</u>	<u>100.000 %</u>	<u>\$132,434</u>		<u>\$132,434</u>	<u>\$19,790</u>	<u>\$152,224</u>

(A) Alloc basis: Direct allocation to Community Programs

Source:

Comm Srvs - Admin
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>CP Admin</u>	<u>CP Admin - Caregivers</u>
Comm Srvs Youth & family Srvs	\$180,286	\$180,286	
Comm Srvs Link to Lrng	\$128,776	\$128,776	
Comm Srvs Community Programs	\$152,224		\$152,224
Other			
Total	<u>\$461,286</u>	<u>\$309,062</u>	<u>\$152,224</u>

Facilities
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$2,857,200			\$2,857,200
Allocated additions:				
1104502101 - Human Resources	\$39,448	\$10,449	\$49,897	
1107500100 - IT - Operations	\$19,778	\$3,404	\$23,182	
1105000100 - Mayor and Council	\$11,584	\$8,838	\$20,422	
1105001100 - City Clerk	\$7,023	\$1,531	\$8,554	
1105500101 - City Manager - Admin	\$39,552	\$14,416	\$53,968	
1107000100 - Finance - Admin	\$83,115	\$21,244	\$104,359	
1109000101 - Rec and Parks - Admin	\$83,480	\$34,485	\$117,965	
1109007501 - Prks & OS - Admin	\$26,581	\$27,195	\$53,776	
1108500803 - Fleet Services		\$50,926	\$50,926	
1109500100 - Non-Departmental		\$35,682	\$35,682	
Total allocated additions:	\$310,561	\$208,170	\$518,731	\$518,731
Total to be allocated	<u>\$3,167,761</u>	<u>\$208,170</u>		<u>\$3,375,931</u>

Facilities
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Hall</u>	<u>Maintenance Complex</u>	<u>Civic Center</u>	<u>Water Plant</u>	<u>Senior Center</u>	<u>Swim Center</u>	<u>Golf</u>	<u>20 Courthouse</u>
<u>Wages & Benefits</u>										
SALARIES & WAGES	\$790,000	\$15,800	\$142,200	\$71,100	\$39,500	\$15,800	\$31,600	\$39,500	\$23,700	\$7,900
FRINGE BENEFITS	\$236,100	\$4,722	\$42,498	\$21,249	\$11,805	\$4,722	\$9,444	\$11,805	\$7,083	\$2,361
<u>Other Expense and Cost</u>										
Overtime	\$48,400		\$6,914	\$6,914			\$6,914			\$6,914
Consultants	\$60,000	\$1,200	\$10,800	\$5,400	\$3,000	\$1,200	\$2,400	\$3,000	\$1,800	\$600
Janitorial Services	\$121,400		\$45,080							\$9,084
Class / Professional Development	\$1,700	\$1,700								
Contracted Servs - Buildings	\$203,800		\$59,894	\$19,080			\$12,600			\$3,111
Contract Services - Other	\$36,800									
Contract Rprs / Add no Value	\$20,000		\$6,400	\$1,400			\$1,400			\$400
Uniform Rental	\$4,700	\$4,700								
Facility Rental	\$296,900									\$118,801
Electricity	\$714,700		\$264,000	\$124,700	\$8,000					\$11,500
Heating Fuel	\$118,700		\$4,718	\$29,561	\$22,146					
Water	\$46,600		\$4,401	\$6,120						
Sewer Expense	\$59,900		\$5,294	\$7,285						
Equipment Parts	\$34,000		\$10,880	\$2,380						\$680
Program Supplies	\$3,500	\$3,500								
Maintenance Supplies	\$60,000		\$19,200	\$4,200			\$4,200			\$1,200
Departmental Expenditures	\$2,857,200	\$31,622	\$622,279	\$299,389	\$84,451	\$21,722	\$68,558	\$54,305	\$32,583	\$162,551
Additions: 1st										
Other	\$310,561	\$310,561								
Functional Cost	\$3,167,761	\$342,183	\$622,279	\$299,389	\$84,451	\$21,722	\$68,558	\$54,305	\$32,583	\$162,551
Reallocate Admin		(\$342,183)	\$75,359	\$36,257	\$10,227	\$2,631	\$8,303	\$6,576	\$3,946	\$19,685
Allocable Costs	\$3,167,761		\$697,638	\$335,646	\$94,678	\$24,353	\$76,861	\$60,881	\$36,529	\$182,236
1st Allocation	\$3,167,761		\$697,638	\$335,646	\$94,678	\$24,353	\$76,861	\$60,881	\$36,529	\$182,236
Additions: 2nd										
Other	\$208,170	\$208,170								
Functional Cost	\$208,170	\$208,170								
Reallocate Admin		(\$208,170)	\$45,845	\$22,057	\$6,222	\$1,600	\$5,051	\$4,001	\$2,401	\$11,976
Allocable Costs	\$208,170		\$45,845	\$22,057	\$6,222	\$1,600	\$5,051	\$4,001	\$2,401	\$11,976
2nd Allocation	\$208,170		\$45,845	\$22,057	\$6,222	\$1,600	\$5,051	\$4,001	\$2,401	\$11,976
Total allocated	\$3,375,931		\$743,483	\$357,703	\$100,900	\$25,953	\$81,912	\$64,882	\$38,930	\$194,212

Facilities
Schedule of costs to be
allocated by function

	<u>30 Courthouse</u>	<u>TSMC</u>	<u>Garages</u>	<u>Rec Centers</u> (large)	<u>Rec Centers -</u> <u>Other</u>	<u>Other</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$15,800	\$23,700	\$23,700	\$189,600	\$79,000	\$71,100
FRINGE BENEFITS	\$4,722	\$7,083	\$7,083	\$56,664	\$23,610	\$21,249
<u>Other Expense and Cost</u>						
Overtime	\$6,914			\$6,914	\$6,916	
Consultants	\$1,200	\$1,800	\$1,800	\$14,400	\$6,000	\$5,400
Janitorial Services	\$11,700			\$28,668		\$26,868
Class / Professional Development						
Contracted Servs - Buildings	\$6,223			\$45,720	\$23,185	\$33,987
Contract Services - Other						\$36,800
Contract Rprs / Add no Value	\$800			\$4,600	\$2,800	\$2,200
Uniform Rental						
Facility Rental	\$111,595					\$66,504
Electricity				\$157,722	\$22,000	\$126,778
Heating Fuel				\$17,419	\$13,285	\$31,571
Water				\$1,834	\$343	\$33,902
Sewer Expense				\$2,441	\$405	\$44,475
Equipment Parts	\$1,360			\$7,820	\$4,760	\$6,120
Program Supplies						
Maintenance Supplies	\$2,400			\$13,800	\$8,400	\$6,600
Departmental Expenditures	\$162,714	\$32,583	\$32,583	\$547,602	\$190,704	\$513,554
Additions: 1st						
Other						
Functional Cost	\$162,714	\$32,583	\$32,583	\$547,602	\$190,704	\$513,554
Reallocate Admin	\$19,705	\$3,946	\$3,946	\$66,316	\$23,095	\$62,191
Allocable Costs	\$182,419	\$36,529	\$36,529	\$613,918	\$213,799	\$575,745
1st Allocation	\$182,419	\$36,529	\$36,529	\$613,918	\$213,799	\$575,745
Additions: 2nd						
Other						
Functional Cost						
Reallocate Admin	\$11,988	\$2,401	\$2,401	\$40,344	\$14,050	\$37,833
Allocable Costs	\$11,988	\$2,401	\$2,401	\$40,344	\$14,050	\$37,833
2nd Allocation	\$11,988	\$2,401	\$2,401	\$40,344	\$14,050	\$37,833
Total allocated	\$194,407	\$38,930	\$38,930	\$654,262	\$227,849	\$613,578

Facilities
Detail allocation of
City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Attorney	700	1.986 %	\$13,854		\$13,854		\$13,854
City Manager - Admin	3,500	9.929 %	\$69,271		\$69,271		\$69,271
CPDS - Executive	3,450	9.788 %	\$68,281		\$68,281		\$68,281
Finance - Admin	3,600	10.213 %	\$71,250		\$71,250		\$71,250
Human Resources	1,200	3.404 %	\$23,750		\$23,750		\$23,750
IT - Operations	2,200	6.241 %	\$43,542		\$43,542		\$43,542
Office of Chief - Mgmt & Support	13,200	37.448 %	\$261,251		\$261,251	\$35,495	\$296,746
Rec and Parks - Admin	3,550	10.071 %	\$70,261		\$70,261		\$70,261
Public Works - Mgmt & Support	718	2.037 %	\$14,210		\$14,210	\$1,931	\$16,141
Traffic and Transportation	977	2.772 %	\$19,337		\$19,337	\$2,627	\$21,964
Engineering	395	1.121 %	\$7,818		\$7,818	\$1,062	\$8,880
Water	646	1.833 %	\$12,785		\$12,785	\$1,737	\$14,522
Sewer	215	0.610 %	\$4,255		\$4,255	\$578	\$4,833
Stormwater Mgmt	898	2.547 %	\$17,773		\$17,773	\$2,415	\$20,188
Total	35,249	100.000 %	\$697,638		\$697,638	\$45,845	\$743,483

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Facilities
Detail allocation of
Maintenance Complex

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Finance - Admin	6,000	17.752 %	\$59,584		\$59,584		\$59,584
Human Resources	100	0.296 %	\$993		\$993		\$993
IT - Operations	100	0.296 %	\$993		\$993		\$993
Rec and Parks - Admin	7,000	20.711 %	\$69,515		\$69,515		\$69,515
Water	2,540	7.515 %	\$25,224		\$25,224	\$2,720	\$27,944
Sewer	2,371	7.015 %	\$23,546		\$23,546	\$2,539	\$26,085
Refuse	4,374	12.941 %	\$43,437		\$43,437	\$4,684	\$48,121
Stormwater Mgmt	734	2.172 %	\$7,289		\$7,289	\$786	\$8,075
Fleet Services	7,192	21.279 %	\$71,421		\$71,421	\$7,701	\$79,122
Ops and Maintenance	3,388	10.023 %	\$33,644		\$33,644	\$3,627	\$37,271
Total	<u>33,799</u>	<u>100.000 %</u>	<u>\$335,646</u>		<u>\$335,646</u>	<u>\$22,057</u>	<u>\$357,703</u>

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Facilities
Detail allocation of
Civic Center

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fac Civic Ctr Complex	1,000,000.0000	100.000 %	\$94,678		\$94,678	\$6,222	\$100,900
Other	0.0010						
Total	<u>1,000,000.0010</u>	<u>100.000 %</u>	<u>\$94,678</u>		<u>\$94,678</u>	<u>\$6,222</u>	<u>\$100,900</u>

(A) Alloc basis: Direct Allocation to Civic Center

Source:

Facilities
Detail allocation of
Water Plant

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Water	1,000,000.0000	100.000 %	\$24,353		\$24,353	\$1,600	\$25,953
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$24,353</u>		<u>\$24,353</u>	<u>\$1,600</u>	<u>\$25,953</u>

(A) Alloc basis: Direct Allocation to Water Fund

Source:

Facilities
Detail allocation of
Senior Center

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sr Citz Srvs Sr. Ctr. Ops	1,000,000.0000	100.000 %	\$76,861		\$76,861	\$5,051	\$81,912
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$76,861</u>		<u>\$76,861</u>	<u>\$5,051</u>	<u>\$81,912</u>

(A) Alloc basis: Direct Allocation to Senior Center

Source:

Facilities
Detail allocation of
Swim Center

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fac Swim Ctr	1,000,000.0000	100.000 %	\$60,881		\$60,881	\$4,001	\$64,882
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$60,881</u>		<u>\$60,881</u>	<u>\$4,001</u>	<u>\$64,882</u>

(A) Alloc basis: Direct Allocation to Swim Center

Source:

Facilities
Detail allocation of
Golf

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
P&R RedGate Golf Crs Crs Ops	1,000,000.0000	100.000 %	\$36,529		\$36,529	\$2,401	\$38,930
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$36,529</u>		<u>\$36,529</u>	<u>\$2,401</u>	<u>\$38,930</u>

(A) Alloc basis: Direct Allocation to RedGate Golf Course

Source:

Facilities
Detail allocation of
20 Courthouse

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Office of Chief - Mgmt & Support	1,000,000.0000	100.000 %	\$182,236		\$182,236	\$11,976	\$194,212
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$182,236</u>		<u>\$182,236</u>	<u>\$11,976</u>	<u>\$194,212</u>

(A) Alloc basis: Direct Allocation to Police

Source:

Facilities
Detail allocation of
30 Courthouse

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Office of Chief - Mgmt & Support	2,500.0000	62.641 %	\$114,269		\$114,269	\$7,509	\$121,778
Public Works - Mgmt & Support	<u>1,491.0000</u>	<u>37.359 %</u>	<u>\$68,150</u>		<u>\$68,150</u>	<u>\$4,479</u>	<u>\$72,629</u>
Total	3,991.0000	100.000 %	\$182,419		\$182,419	\$11,988	\$194,407

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Facilities
Detail allocation of
TSMD

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Town Center Mgmt	1,000,000.0000	100.000 %	\$36,529		\$36,529	\$2,401	\$38,930
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$36,529</u>		<u>\$36,529</u>	<u>\$2,401</u>	<u>\$38,930</u>

(A) Alloc basis: Direct Allocation to Town Center Maintenance District

Source:

Facilities
Detail allocation of
Garages

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Parking	1,000,000.0000	100.000 %	\$36,529		\$36,529	\$2,401	\$38,930
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$36,529</u>		<u>\$36,529</u>	<u>\$2,401</u>	<u>\$38,930</u>

(A) Alloc basis: Direct Allocation to Parking Fund

Source:

Facilities
Detail allocation of
Rec Centers (large)

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fac Twinbrook Comm Rec Ctr	15,740	29.370 %	\$180,308		\$180,308	\$11,849	\$192,157
Fac Croydon Creek Nature Ctr	7,250	13.528 %	\$83,052		\$83,052	\$5,458	\$88,510
Fac Thomas Farm Comm Ctr	18,086	33.748 %	\$207,182		\$207,182	\$13,615	\$220,797
Fac Lincoln Park comm Ctr	12,516	23.354 %	\$143,376		\$143,376	\$9,422	\$152,798
Total	53,592	100.000 %	\$613,918		\$613,918	\$40,344	\$654,262

(A) Alloc basis: Square Footage of Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers

Source: Facilities Department

Facilities
Detail allocation of
Rec Centers - Other

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Other	<u>1</u>	<u>100.000 %</u>	<u>\$213,799</u>		<u>\$213,799</u>	<u>\$14,050</u>	<u>\$227,849</u>
Total	<u>1</u>	<u>100.000 %</u>	<u>\$213,799</u>		<u>\$213,799</u>	<u>\$14,050</u>	<u>\$227,849</u>

(A) Alloc basis: Direct Allocation to Other

Source:

Facilities
Detail allocation of
Other

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Other	<u>1</u>	<u>100.000 %</u>	<u>\$575,745</u>		<u>\$575,745</u>	<u>\$37,833</u>	<u>\$613,578</u>
Total	<u>1</u>	<u>100.000 %</u>	<u>\$575,745</u>		<u>\$575,745</u>	<u>\$37,833</u>	<u>\$613,578</u>

(A) Alloc basis: Direct Allocation to Other

Source:

Facilities
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>Maintenance Complex</u>	<u>Civic Center</u>	<u>Water Plant</u>	<u>Senior Center</u>	<u>Swim Center</u>	<u>Golf</u>	<u>20 Courthouse</u>	<u>30 Courthouse</u>
City Attorney	\$13,854	\$13,854								
Human Resources	\$24,743	\$23,750	\$993							
IT - Operations	\$44,535	\$43,542	\$993							
City Manager - Admin	\$69,271	\$69,271								
CPDS - Executive	\$68,281	\$68,281								
Finance - Admin	\$130,834	\$71,250	\$59,584							
Rec and Parks - Admin	\$139,776	\$70,261	\$69,515							
Office of Chief - Mgmt & Support	\$612,736	\$296,746							\$194,212	\$121,778
Public Works - Mgmt & Support	\$88,770	\$16,141								\$72,629
Fleet Services	\$79,122		\$79,122							
Traffic and Transportation	\$21,964	\$21,964								
Ops and Maintenance	\$37,271		\$37,271							
Engineering	\$8,880	\$8,880								
Fac Civic Ctr Complex	\$100,900			\$100,900						
Fac Lincoln Park comm Ctr	\$152,798									
Fac Twinbrook Comm Rec Ctr	\$192,157									
Fac Croydon Creek Nature Ctr	\$88,510									
Fac Thomas Farm Comm Ctr	\$220,797									
Sr Citz Srvs Sr. Ctr. Ops	\$81,912					\$81,912				
Fac Swim Ctr	\$64,882						\$64,882			
Water	\$68,419	\$14,522	\$27,944		\$25,953					
Sewer	\$30,918	\$4,833	\$26,085							
Refuse	\$48,121		\$48,121							
Parking	\$38,930									
Stormwater Mgmt	\$28,263	\$20,188	\$8,075							
Town Center Mgmt	\$38,930									
P&R RedGate Golf Crs Crs Ops	\$38,930							\$38,930		
Other	\$841,427									
Total	\$3,375,931	\$743,483	\$357,703	\$100,900	\$25,953	\$81,912	\$64,882	\$38,930	\$194,212	\$194,407

Facilities
Departmental Cost
Allocation Summary

	<u>TSMD</u>	<u>Garages</u>	<u>Rec Centers</u> (large)	<u>Rec Centers -</u> Other	<u>Other</u>
City Attorney					
Human Resources					
IT - Operations					
City Manager - Admin					
CPDS - Executive					
Finance - Admin					
Rec and Parks - Admin					
Office of Chief - Mgmt & Support					
Public Works - Mgmt & Support					
Fleet Services					
Traffic and Transportation					
Ops and Maintenance					
Engineering					
Fac Civic Ctr Complex					
Fac Lincoln Park comm Ctr			\$152,798		
Fac Twinbrook Comm Rec Ctr			\$192,157		
Fac Croydon Creek Nature Ctr			\$88,510		
Fac Thomas Farm Comm Ctr			\$220,797		
Sr Citz Srvs Sr. Ctr. Ops					
Fac Swim Ctr					
Water					
Sewer					
Refuse					
Parking		\$38,930			
Stormwater Mgmt					
Town Center Mgmt	\$38,930				
P&R RedGate Golf Crs Crs Ops					
Other				\$227,849	\$613,578
Total	\$38,930	\$38,930	\$654,262	\$227,849	\$613,578

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$368,000			\$368,000
Allocated additions:				
1 - Building Use	\$27,103		\$27,103	
2 - Equipment Use	\$241,240		\$241,240	
1104000100 - City Attorney	\$4,538	\$1,145	\$5,683	
1104502101 - Human Resources	\$7,586	\$2,009	\$9,595	
1107500100 - IT - Operations	\$166,360	\$25,733	\$192,093	
1105000100 - Mayor and Council	\$17,377	\$13,257	\$30,634	
1105001100 - City Clerk	\$10,535	\$2,297	\$12,832	
1105500101 - City Manager - Admin	\$131,248	\$65,351	\$196,599	
1107000100 - Finance - Admin	\$47,238	\$13,449	\$60,687	
1107500400 - IT - Voice Comm & GIS	\$7,966	\$2,525	\$10,491	
1109008511 - Facilities	\$557,756	\$54,980	\$612,736	
1109500100 - Non-Departmental		\$18,491	\$18,491	
1109007522 - Prks & OS - Hort Srvs		\$24,049	\$24,049	
1109007530 - Prks & OS - Parks West Srvs		\$2,214	\$2,214	
1109007532 - Prks & OS - Parks East Srvs		\$2,864	\$2,864	
1109007533 - Prks & OS - ROW Srvs		\$7,360	\$7,360	
Total allocated additions:	\$1,218,947	\$235,724	\$1,454,671	\$1,454,671
Total to be allocated	\$1,586,947	\$235,724		\$1,822,671

Rockville FC FY 09/10

Office of Chief - Mgmt & Support
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Police Administration</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$299,300		\$299,300
FRINGE BENEFITS	\$64,900		\$64,900
<u>Other Expense and Cost</u>			
Communication Equip Maint	\$3,800		\$3,800
Departmental Expenditures	\$368,000		\$368,000
Additions: 1st			
Other	\$1,218,947	\$1,218,947	
Functional Cost	\$1,586,947	\$1,218,947	\$368,000
Reallocate Admin		(\$1,218,947)	\$1,218,947
Allocable Costs	\$1,586,947		\$1,586,947
1st Allocation	\$1,586,947		\$1,586,947
Additions: 2nd			
Other	\$235,724	\$235,724	
Functional Cost	\$235,724	\$235,724	
Reallocate Admin		(\$235,724)	\$235,724
Allocable Costs	\$235,724		\$235,724
2nd Allocation	\$235,724		\$235,724
Total allocated	\$1,822,671		\$1,822,671

Office of Chief - Mgmt & Support
Detail allocation of
Police Administration

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Office of Chief - Comm Svcs Office	1.0000	1.274 %	\$20,216		\$20,216	\$4,714	\$24,930
Police - Field Services	39.0000	49.682 %	\$788,420		\$788,420	\$183,865	\$972,285
Police - Administrative Services	10.0000	12.739 %	\$202,159		\$202,159	\$47,145	\$249,304
Special Ops Bureau - Mgmt & Supt	3.0000	3.822 %	\$60,648		\$60,648		\$60,648
Special Ops Bureau	25.5000	32.483 %	\$515,504		\$515,504		\$515,504
Total	78.5000	100.000 %	\$1,586,947		\$1,586,947	\$235,724	\$1,822,671

(A) Alloc basis: # of FTE's in Divisions Supervised

Source: FY 2010 Budget

Rockville FC FY 09/10
Office of Chief - Mgmt & Support
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Police Administration</u>
Special Ops Bureau - Mgmt & Supt	\$60,648	\$60,648
Special Ops Bureau	\$515,504	\$515,504
Office of Chief - Comm Svcs Office	\$24,930	\$24,930
Police - Field Services	\$972,285	\$972,285
Police - Administrative Services	\$249,304	\$249,304
Total	\$1,822,671	\$1,822,671

Rockville FC FY 09/10

Public Works - Mgmt & Support
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$466,330			\$466,330
Allocated additions:				
1 - Building Use	\$9,398		\$9,398	
2 - Equipment Use	\$428,563		\$428,563	
1104000100 - City Attorney	\$27,230	\$6,872	\$34,102	
1104502101 - Human Resources	\$10,368	\$2,746	\$13,114	
1107500100 - IT - Operations	\$60,656	\$9,748	\$70,404	
1105000100 - Mayor and Council	\$6,951	\$5,303	\$12,254	
1105001100 - City Clerk	\$4,214	\$919	\$5,133	
1105500101 - City Manager - Admin	\$157,944	\$81,691	\$239,635	
1107000100 - Finance - Admin	\$60,519	\$16,620	\$77,139	
1107500400 - IT - Voice Comm & GIS	\$182,043	\$54,188	\$236,231	
1109008511 - Facilities	\$82,360	\$6,410	\$88,770	
1108500803 - Fleet Services		\$5,093	\$5,093	
1109500100 - Non-Departmental		\$24,814	\$24,814	
1109007522 - Prks & OS - Hort Srvs		\$1,308	\$1,308	
1109007530 - Prks & OS - Parks West Srvs		\$120	\$120	
1109007532 - Prks & OS - Parks East Srvs		\$156	\$156	
1109007533 - Prks & OS - ROW Srvs		\$400	\$400	
Total allocated additions:	<u>\$1,030,246</u>	<u>\$216,388</u>	<u>\$1,246,634</u>	<u>\$1,246,634</u>
Total to be allocated	<u>\$1,496,576</u>	<u>\$216,388</u>		<u>\$1,712,964</u>

Public Works - Mgmt & Support
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>PW Admin A</u>	<u>PW Admin B</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$365,100		\$354,147	\$10,953
FRINGE BENEFITS	\$73,600		\$71,392	\$2,208
<u>Other Expense and Cost</u>				
Travel Outside Metro Area	\$2,200		\$2,134	\$66
Class / Professional Development	\$2,000		\$1,940	\$60
Dues, Fees & Publications	\$3,100		\$3,007	\$93
Office Equip Service / Maint	\$2,800		\$2,716	\$84
Program Supplies	\$17,530		\$17,004	\$526
Departmental Expenditures	\$466,330		\$452,340	\$13,990
Additions: 1st				
Other	\$1,030,246	\$1,030,246		
Functional Cost	\$1,496,576	\$1,030,246	\$452,340	\$13,990
Reallocate Admin		(\$1,030,246)	\$999,338	\$30,908
Allocable Costs	\$1,496,576		\$1,451,678	\$44,898
1st Allocation	\$1,496,576		\$1,451,678	\$44,898
Additions: 2nd				
Other	\$216,388	\$216,388		
Functional Cost	\$216,388	\$216,388		
Reallocate Admin		(\$216,388)	\$209,896	\$6,492
Allocable Costs	\$216,388		\$209,896	\$6,492
2nd Allocation	\$216,388		\$209,896	\$6,492
Total allocated	\$1,712,964		\$1,661,574	\$51,390

Rockville FC FY 09/10

Public Works - Mgmt & Support
Detail allocation of
PW Admin A

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
PW - Contract Management	7.3000	4.563 %	\$66,233		\$66,233	\$9,577	\$75,810
Traffic and Transportation	9.0000	5.625 %	\$81,657		\$81,657	\$11,807	\$93,464
Ops and Maintenance	21.5000	13.438 %	\$195,069		\$195,069	\$28,205	\$223,274
Engineering	2.7500	1.719 %	\$24,951		\$24,951	\$3,608	\$28,559
Environmental Management	1.4000	0.875 %	\$12,702		\$12,702	\$1,837	\$14,539
Fleet Services	8.5000	5.313 %	\$77,120		\$77,120	\$11,151	\$88,271
Water	30.3000	18.938 %	\$274,912		\$274,912	\$39,749	\$314,661
Sewer	17.1500	10.719 %	\$155,602		\$155,602	\$22,498	\$178,100
Refuse	39.8000	24.875 %	\$361,105		\$361,105	\$52,212	\$413,317
Stormwater Mgmt	21.8000	13.625 %	\$197,791		\$197,791	\$28,598	\$226,389
Speed Camera	0.5000	0.310 %	\$4,536		\$4,536	\$654	\$5,190
Total	160.0000	100.000 %	\$1,451,678		\$1,451,678	\$209,896	\$1,661,574

(A) Alloc basis: # of FTE's in Divisions Supervised

Source: FY 2010 Budget

Rockville FC FY 09/10

Public Works - Mgmt & Support
Detail allocation of
PW Admin B

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
PW - Contract Management	7.3000	14.470 %	\$6,497		\$6,497	\$939	\$7,436
Traffic and Transportation	9.0000	17.839 %	\$8,010		\$8,010	\$1,158	\$9,168
Ops and Maintenance	21.5000	42.616 %	\$19,134		\$19,134	\$2,767	\$21,901
Fleet Services	8.5000	16.848 %	\$7,565		\$7,565	\$1,094	\$8,659
Engineering	2.7500	5.451 %	\$2,447		\$2,447	\$354	\$2,801
Environmental Management	1.4000	2.776 %	\$1,245		\$1,245	\$180	\$1,425
Total	50.4500	100.000 %	\$44,898		\$44,898	\$6,492	\$51,390

(A) Alloc basis: # of FTE's in Divisions Supervised (General Fund only)

Source: FY 2010 Budget

Rockville FC FY 09/10

Public Works - Mgmt & Support
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>PW Admin A</u>	<u>PW Admin B</u>
Fleet Services	\$96,930	\$88,271	\$8,659
PW - Contract Management	\$83,246	\$75,810	\$7,436
Traffic and Transportation	\$102,632	\$93,464	\$9,168
Ops and Maintenance	\$245,175	\$223,274	\$21,901
Engineering	\$31,360	\$28,559	\$2,801
Environmental Management	\$15,964	\$14,539	\$1,425
Water	\$314,661	\$314,661	
Sewer	\$178,100	\$178,100	
Refuse	\$413,317	\$413,317	
Stormwater Mgmt	\$226,389	\$226,389	
Speed Camera	\$5,190	\$5,190	
Total	<u>\$1,712,964</u>	<u>\$1,661,574</u>	<u>\$51,390</u>

Fleet Services
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,301,950			\$1,301,950
Allocated additions:				
1 - Building Use	\$522		\$522	
1104502101 - Human Resources	\$21,494	\$5,694	\$27,188	
1107500100 - IT - Operations	\$9,889	\$1,702	\$11,591	
1105000100 - Mayor and Council	\$5,792	\$4,419	\$10,211	
1105001100 - City Clerk	\$3,512	\$766	\$4,278	
1105500101 - City Manager - Admin	\$19,997	\$7,284	\$27,281	
1107000100 - Finance - Admin	\$96,586	\$23,277	\$119,863	
1109008511 - Facilities	\$71,421	\$7,701	\$79,122	
1108500100 - Public Works - Mgmt & Support	\$84,685	\$12,245	\$96,930	
1108500803 - Fleet Services		\$56,018	\$56,018	
1109500100 - Non-Departmental		\$55,629	\$55,629	
1109007530 - Prks & OS - Parks West Srvs		\$1,258	\$1,258	
1109007532 - Prks & OS - Parks East Srvs		\$1,628	\$1,628	
1109007533 - Prks & OS - ROW Srvs		\$4,182	\$4,182	
Total allocated additions:	\$313,898	\$181,803	\$495,701	\$495,701
Total to be allocated	<u>\$1,615,848</u>	<u>\$181,803</u>		<u>\$1,797,651</u>

Fleet Services
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Fleet Overhead</u>	<u>General Fund Fleet Services</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$555,700			\$555,700
FRINGE BENEFITS	\$156,500			\$156,500
<u>Other Expense and Cost</u>				
Overtime	\$1,500			\$1,500
Data Processing Services	\$5,250			\$5,250
Travel Outside Metro Area	\$1,800			\$1,800
Class / Professional Development	\$8,600			\$8,600
Dues, Fees & Publications	\$2,900			\$2,900
Communications Equip Maint	\$4,500			\$4,500
Contracted Vehicle M & R	\$39,100			\$39,100
Vehicle Repairs - Accidents	\$10,000			\$10,000
Uniform Rental	\$1,850			\$1,850
Gasoline and Oil	\$344,200			\$344,200
Equipment Parts	\$143,700			\$143,700
Program Supplies	\$12,600			\$12,600
Purchased Unfrms / Stf Tshrts	\$850			\$850
Vehicle Preparation Costs	\$7,900			\$7,900
Furniture & Equipment < \$5000	\$5,000			\$5,000
Departmental Expenditures	\$1,301,950			\$1,301,950
Additions: 1st				
Other	\$313,898		\$313,898	
Functional Cost	\$1,615,848		\$313,898	\$1,301,950
Allocable Costs	\$1,615,848		\$313,898	\$1,301,950
1st Allocation	\$1,615,848		\$313,898	\$1,301,950
Additions: 2nd				
Other	\$181,803		\$181,803	
Functional Cost	\$181,803		\$181,803	
Allocable Costs	\$181,803		\$181,803	
2nd Allocation	\$181,803		\$181,803	
Total allocated	\$1,797,651		\$495,701	\$1,301,950

Fleet Services
Detail allocation of
Fleet Overhead

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager - Admin	2	0.480 %	\$1,506		\$1,506		\$1,506
CPDS - Executive	1	0.240 %	\$753		\$753		\$753
Insp Svcs - Apps, Processing, Permits	11	2.638 %	\$8,280		\$8,280	\$5,479	\$13,759
Finance - Admin	2	0.480 %	\$1,506		\$1,506		\$1,506
IT - Voice Comm & GIS	1	0.240 %	\$753		\$753		\$753
Police - Field Services	58	13.909 %	\$43,660		\$43,660	\$28,889	\$72,549
Public Works - Mgmt & Support	1	0.240 %	\$753		\$753		\$753
PW - Contract Management	12	2.878 %	\$9,033		\$9,033	\$5,977	\$15,010
Ops and Maintenance	93	22.302 %	\$70,006		\$70,006	\$46,322	\$116,328
Fleet Services	11	2.638 %	\$8,280		\$8,280		\$8,280
Environmental Management	2	0.480 %	\$1,506		\$1,506	\$996	\$2,502
Rec and Parks - Admin	8	1.918 %	\$6,022		\$6,022		\$6,022
Rec and Parks Special Events	3	0.719 %	\$2,258		\$2,258	\$1,494	\$3,752
Rec Svcs - Admin	3	0.719 %	\$2,258		\$2,258		\$2,258
Fac Civic Ctr Complex	1	0.240 %	\$753		\$753	\$498	\$1,251
Sr Citz Svcs Sr Citz Soc Serv	6	1.439 %	\$4,517		\$4,517	\$2,989	\$7,506
Prks & OS - Admin	4	0.959 %	\$3,011		\$3,011		\$3,011
Prks & OS - Hort Svcs	4	0.959 %	\$3,011		\$3,011	\$1,992	\$5,003
Prks & OS Athletic Field Svcs	25	5.995 %	\$18,819		\$18,819	\$12,452	\$31,271
Prks & OS - Parks East Svcs	15	3.597 %	\$11,291		\$11,291	\$7,471	\$18,762
Facilities	10	2.398 %	\$7,528		\$7,528		\$7,528
Comm Svcs Youth & family Svcs	2	0.480 %	\$1,506		\$1,506	\$996	\$2,502
Water	23	5.516 %	\$17,313		\$17,313	\$11,456	\$28,769
Sewer	15	3.597 %	\$11,291		\$11,291	\$7,471	\$18,762
Refuse	60	14.388 %	\$45,165		\$45,165	\$29,885	\$75,050
Parking	3	0.719 %	\$2,258		\$2,258	\$1,494	\$3,752
Stormwater Mgmt	7	1.679 %	\$5,269		\$5,269	\$3,487	\$8,756
Speed Camera	1	0.240 %	\$753		\$753	\$498	\$1,251
Traffic and Transportation	4	0.959 %	\$3,011		\$3,011	\$1,992	\$5,003
P&R RedGate Golf Crs Crs Ops	8	1.918 %	\$6,022		\$6,022	\$3,985	\$10,007
Prks & OS Urban Forestry	12	2.878 %	\$9,033		\$9,033	\$5,980	\$15,013
Special Ops Bureau	9	2.158 %	\$6,773		\$6,773		\$6,773
Total	417	100.000 %	\$313,898		\$313,898	\$181,803	\$495,701

(A) Alloc basis: # of Vehicles maintained by Department

Source: Fleet Services

Fleet Services
Detail allocation of
General Fund Fleet Services

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
City Manager - Admin	2	0.667 %	\$8,680		\$8,680		\$8,680
CPDS - Executive	1	0.333 %	\$4,340		\$4,340		\$4,340
Insp Svcs - Apps, Processing, Permits	11	3.667 %	\$47,738		\$47,738		\$47,738
Finance - Admin	2	0.667 %	\$8,680		\$8,680		\$8,680
IT - Voice Comm & GIS	1	0.333 %	\$4,340		\$4,340		\$4,340
Police - Field Services	58	19.333 %	\$251,710		\$251,710		\$251,710
Public Works - Mgmt & Support	1	0.333 %	\$4,340		\$4,340		\$4,340
PW - Contract Management	12	4.000 %	\$52,078		\$52,078		\$52,078
Traffic and Transportation	4	1.333 %	\$17,359		\$17,359		\$17,359
Ops and Maintenance	93	31.000 %	\$403,605		\$403,605		\$403,605
Fleet Services	11	3.667 %	\$47,738		\$47,738		\$47,738
Environmental Management	2	0.667 %	\$8,680		\$8,680		\$8,680
Rec and Parks - Admin	8	2.667 %	\$34,719		\$34,719		\$34,719
Rec and Parks Special Events	3	1.000 %	\$13,020		\$13,020		\$13,020
Rec Svcs - Admin	3	1.000 %	\$13,020		\$13,020		\$13,020
Fac Civic Ctr Complex	1	0.333 %	\$4,340		\$4,340		\$4,340
Sr Citz Svcs Sr Citz Soc Serv	6	2.000 %	\$26,039		\$26,039		\$26,039
Prks & OS - Admin	4	1.333 %	\$17,359		\$17,359		\$17,359
Prks & OS Urban Forestry	12	4.000 %	\$52,078		\$52,078		\$52,078
Prks & OS - Hort Svcs	4	1.333 %	\$17,359		\$17,359		\$17,359
Prks & OS Athletic Field Svcs	25	8.333 %	\$108,496		\$108,496		\$108,496
Prks & OS - Parks East Svcs	15	5.000 %	\$65,098		\$65,098		\$65,098
Facilities	10	3.333 %	\$43,398		\$43,398		\$43,398
Comm Svcs Youth & family Svcs	2	0.667 %	\$8,680		\$8,680		\$8,680
Special Ops Bureau	9	3.001 %	\$39,056		\$39,056		\$39,056
Total	300	100.000 %	\$1,301,950		\$1,301,950		\$1,301,950

(A) Alloc basis: Number of Vehicles per General Fund Dept.

Source:

Fleet Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Fleet Overhead</u>	<u>General Fund Fleet Services</u>
City Manager - Admin	\$10,186	\$1,506	\$8,680
CPDS - Executive	\$5,093	\$753	\$4,340
Finance - Admin	\$10,186	\$1,506	\$8,680
IT - Voice Comm & GIS	\$5,093	\$753	\$4,340
Special Ops Bureau	\$45,829	\$6,773	\$39,056
Rec and Parks - Admin	\$40,741	\$6,022	\$34,719
Rec Svcs - Admin	\$15,278	\$2,258	\$13,020
Prks & OS - Admin	\$20,370	\$3,011	\$17,359
Facilities	\$50,926	\$7,528	\$43,398
Public Works - Mgmt & Support	\$5,093	\$753	\$4,340
Fleet Services	\$56,018	\$8,280	\$47,738
Prks & OS - Hort Svcs	\$22,362	\$5,003	\$17,359
Prks & OS - Parks East Svcs	\$83,860	\$18,762	\$65,098
Insp Svcs - Apps, Processing, Permits	\$61,497	\$13,759	\$47,738
Police - Field Services	\$324,259	\$72,549	\$251,710
PW - Contract Management	\$67,088	\$15,010	\$52,078
Traffic and Transportation	\$22,362	\$5,003	\$17,359
Ops and Maintenance	\$519,933	\$116,328	\$403,605
Environmental Management	\$11,182	\$2,502	\$8,680
Rec and Parks Special Events	\$16,772	\$3,752	\$13,020
Fac Civic Ctr Complex	\$5,591	\$1,251	\$4,340
Sr Citz Svcs Sr Citz Soc Serv	\$33,545	\$7,506	\$26,039
Prks & OS Athletic Field Svcs	\$139,767	\$31,271	\$108,496
Comm Svcs Youth & family Svcs	\$11,182	\$2,502	\$8,680
Water	\$28,769	\$28,769	
Sewer	\$18,762	\$18,762	
Refuse	\$75,050	\$75,050	
Parking	\$3,752	\$3,752	
Stormwater Mgmt	\$8,756	\$8,756	
Speed Camera	\$1,251	\$1,251	
P&R RedGate Golf Crs Crs Ops	\$10,007	\$10,007	
Prks & OS Urban Forestry	\$67,091	\$15,013	\$52,078
Total	\$1,797,651	\$495,701	\$1,301,950

Non-Departmental
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$12,009,902			\$12,009,902
Deductions:				
Transfer to Parking Fund	(\$1,200,000)			
Transfer to Refuse	(\$30,000)			
Transfer to CIP	(\$4,100,000)			
Transfer to Debt Service	(\$4,000,000)			
Total deductions:	<u>(\$9,330,000)</u>			<u>(\$9,330,000)</u>
Allocated additions:				
1107000100 - Finance - Admin	\$42,656	\$12,038	\$54,694	
1109500100 - Non-Departmental		\$33,468	\$33,468	
Total allocated additions:	<u>\$42,656</u>	<u>\$45,506</u>	<u>\$88,162</u>	<u>\$88,162</u>
Total to be allocated	<u>\$2,722,558</u>	<u>\$45,506</u>		<u>\$2,768,064</u>

Non-Departmental
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>WC, Unemployment, & disability Insurance</u>	<u>Banking Services</u>	<u>Contingency</u>	<u>General Government</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$50,000		\$50,000			
FRINGE BENEFITS	\$1,279,702		\$1,279,702			
<u>Other Expense and Cost</u>						
Banking / Investmt Ser	\$45,000			\$45,000		
Credit Card Charges	\$150,000			\$150,000		
Liability Insurance	\$81,400			\$81,400		
Property Insurance	\$126,400			\$126,400		
Contingency - Regular	\$225,000				\$225,000	
Other Grant Expenses	\$20,000				\$20,000	
Peerless Rockville	\$54,500					\$54,500
Greater Rockville Partnership	\$517,500					\$517,500
Science Center	\$30,000					\$30,000
Rockville Fire Department	\$10,000					\$10,000
Rockville Consortium for Scien	\$3,900					\$3,900
Rcc-Scholarships	\$5,000					\$5,000
RHE - Rockville Housing Enterprises	\$80,000					\$80,000
Montgomery Heritage Alliance	\$1,500					\$1,500
Transfer to Parking Fund	\$1,200,000	\$1,200,000				
Transfer to Refuse	\$30,000	\$30,000				
Transfer to CIP	\$4,100,000	\$4,100,000				
Transfer to Debt Service	\$4,000,000	\$4,000,000				
Departmental Expenditures	\$12,009,902	\$9,330,000	\$1,329,702	\$402,800	\$245,000	\$702,400
<u>Cost Adjustments</u>						
Deductions	(\$9,330,000)	(\$9,330,000)				
Additions: 1st						
Other	\$42,656	\$42,656				
Functional Cost	\$2,722,558	\$42,656	\$1,329,702	\$402,800	\$245,000	\$702,400
Reallocate Admin		(\$42,656)	\$21,165	\$6,411	\$3,900	\$11,180
Allocable Costs	\$2,722,558		\$1,350,867	\$409,211	\$248,900	\$713,580
Unallocated	(\$713,580)					(\$713,580)
1st Allocation	\$2,008,978		\$1,350,867	\$409,211	\$248,900	
Additions: 2nd						
Other	\$45,506	\$45,506				
Functional Cost	\$45,506	\$45,506				
Reallocate Admin		(\$45,506)	\$22,579	\$6,840	\$4,160	\$11,927
Allocable Costs	\$45,506		\$22,579	\$6,840	\$4,160	\$11,927
Unallocated	(\$11,927)					(\$11,927)
2nd Allocation	\$33,579		\$22,579	\$6,840	\$4,160	
Total allocated	\$2,042,557		\$1,373,446	\$416,051	\$253,060	

Non-Departmental
Detail allocation of
WC, Unemployment, & disability Insurance

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Attorney	5.0000	1.714 %	\$23,159		\$23,159		\$23,159
Human Resources	10.0000	3.429 %	\$46,318		\$46,318		\$46,318
City Clerk	3.0000	1.029 %	\$13,895		\$13,895		\$13,895
City Manager - Admin	26.0000	8.915 %	\$120,427		\$120,427		\$120,427
CPDS - Executive	5.0000	1.714 %	\$23,159		\$23,159		\$23,159
CPDS Housing	1.4000	0.480 %	\$6,485		\$6,485	\$194	\$6,679
P&Z - Development Review	7.0000	2.400 %	\$32,423		\$32,423	\$968	\$33,391
P&Z - Zoning Ordinance	3.0000	1.029 %	\$13,895		\$13,895	\$415	\$14,310
P&Z - Historic Preservation	1.8000	0.617 %	\$8,337		\$8,337	\$249	\$8,586
Long Range Planning	5.8000	1.989 %	\$26,864		\$26,864	\$802	\$27,666
Insp Svcs - Apps, Processing, Permits	10.0000	3.429 %	\$46,318		\$46,318	\$1,383	\$47,701
Inspection and Code Enforcement	8.0000	2.743 %	\$37,054		\$37,054	\$1,106	\$38,160
Finance - Admin	21.5000	7.372 %	\$99,584		\$99,584		\$99,584
IT - Voice Comm & GIS	17.5000	6.000 %	\$81,057		\$81,057		\$81,057
Office of Chief - Mgmt & Support	3.0000	1.029 %	\$13,895		\$13,895		\$13,895
Office of Chief - Comm Svcs Office	1.0000	0.343 %	\$4,632		\$4,632	\$138	\$4,770
Police - Field Services	3.0000	1.029 %	\$13,895		\$13,895	\$415	\$14,310
Police - Administrative Services	3.0000	1.029 %	\$13,895		\$13,895	\$415	\$14,310
Special Ops Bureau - Mgmt & Supt	3.0000	1.029 %	\$13,895		\$13,895		\$13,895
Public Works - Mgmt & Support	4.1000	1.406 %	\$18,990		\$18,990		\$18,990
PW - Contract Management	7.3000	2.503 %	\$33,812		\$33,812	\$1,010	\$34,822
Traffic and Transportation	2.2500	0.771 %	\$10,422		\$10,422	\$311	\$10,733
Ops and Maintenance	21.5000	7.372 %	\$99,584		\$99,584	\$2,974	\$102,558
Fleet Services	8.5000	2.914 %	\$39,370		\$39,370		\$39,370
Engineering	1.5000	0.514 %	\$6,948		\$6,948	\$207	\$7,155
Environmental Management	1.4000	0.480 %	\$6,485		\$6,485	\$194	\$6,679
Rec and Parks - Admin	3.8000	1.303 %	\$17,601		\$17,601		\$17,601
Rec and Parks Capital Projects	2.0000	0.686 %	\$9,264		\$9,264	\$277	\$9,541
Rec and Parks Special Events	5.0000	1.714 %	\$23,159		\$23,159	\$692	\$23,851
Rec Svcs - Admin	4.0000	1.372 %	\$18,527		\$18,527		\$18,527
Fac Civic Ctr Complex	9.5000	3.257 %	\$44,002		\$44,002	\$1,314	\$45,316
Rec Svcs Afterschool	2.0000	0.686 %	\$9,264		\$9,264	\$277	\$9,541
Rec Svcs Teens	1.5000	0.514 %	\$6,948		\$6,948	\$207	\$7,155
Rec Svcs Summer Plygrnds	0.4000	0.137 %	\$1,853		\$1,853	\$55	\$1,908
Rec Svcs Outdoor Rec	0.2000	0.069 %	\$926		\$926	\$28	\$954
Rec Svcs Arts	2.0000	0.686 %	\$9,264		\$9,264	\$277	\$9,541
Fac Lincoln Park comm Ctr	3.8000	1.303 %	\$17,601		\$17,601	\$526	\$18,127
Fac Twinbrook Comm Rec Ctr	2.4000	0.823 %	\$11,116		\$11,116	\$332	\$11,448
Fac Croydon Creek Nature Ctr	2.0000	0.686 %	\$9,264		\$9,264	\$277	\$9,541
Fac Thomas Farm Comm Ctr	2.0000	0.686 %	\$9,264		\$9,264	\$277	\$9,541
Rec Svcs Summer Camps	1.7000	0.583 %	\$7,874		\$7,874	\$235	\$8,109
Rec Svcs Classes	1.9000	0.651 %	\$8,800		\$8,800	\$263	\$9,063
Rec Svcs Childcare	5.2000	1.783 %	\$24,085		\$24,085	\$719	\$24,804
Sr Citz Svcs Sr. Ctr. Ops	5.0000	1.714 %	\$23,159		\$23,159	\$692	\$23,851
Sr Citz Svcs Sr Citz Soc Serv	7.1000	2.434 %	\$32,886		\$32,886	\$982	\$33,868

Non-Departmental
Detail allocation of
WC, Unemployment, & disability Insurance

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sr Citz Srvs Sr Citz Rec	1.8000	0.617 %	\$8,337		\$8,337	\$249	\$8,586
Sr Citz Srvs Sr Citz Sprts & Exer	1.5000	0.514 %	\$6,948		\$6,948	\$207	\$7,155
Rec Srvs Adult Sports	1.5000	0.514 %	\$6,948		\$6,948	\$207	\$7,155
Rec Srvs Youth Sports	2.0000	0.686 %	\$9,264		\$9,264	\$277	\$9,541
Prks & OS - Admin	6.0000	2.057 %	\$27,791		\$27,791		\$27,791
Prks & OS Forestry Dev Review	2.0000	0.686 %	\$9,264		\$9,264	\$277	\$9,541
Prks & OS Athletic Field Srvs	7.5000	2.572 %	\$34,739		\$34,739	\$1,037	\$35,776
Fac Swim Ctr	9.3000	3.189 %	\$43,076		\$43,076	\$1,286	\$44,362
Comm Srvs - Admin	3.0000	1.029 %	\$13,895		\$13,895		\$13,895
Comm Srvs Youth & family Srvs	3.5000	1.200 %	\$16,211		\$16,211	\$484	\$16,695
Comm Srvs Link to Lrng	2.5000	0.857 %	\$11,580		\$11,580	\$344	\$11,924
Special Ops Bureau	5.0000	1.713 %	\$23,159		\$23,159		\$23,159
Total	291.6500	100.000 %	\$1,350,867		\$1,350,867	\$22,579	\$1,373,446

(A) Alloc basis: # of FTE's per Department / Division (General Fund Only)

Source: FY 2010 Budget

Non-Departmental
Detail allocation of
Banking Services

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Attorney	908,500	1.724 %	\$7,055		\$7,055		\$7,055
Human Resources	1,319,400	2.504 %	\$10,246		\$10,246		\$10,246
Mayor and Council	242,600	0.460 %	\$1,884		\$1,884		\$1,884
City Clerk	401,800	0.762 %	\$3,120		\$3,120		\$3,120
City Manager - Admin	3,501,000	6.644 %	\$27,186		\$27,186		\$27,186
CPDS - Executive	647,800	1.229 %	\$5,030		\$5,030		\$5,030
CPDS Housing	129,600	0.246 %	\$1,006		\$1,006	\$32	\$1,038
P&Z - Development Review	658,300	1.249 %	\$5,112		\$5,112	\$163	\$5,275
P&Z - Zoning Ordinance	290,000	0.550 %	\$2,252		\$2,252	\$72	\$2,324
P&Z - Historic Preservation	185,600	0.352 %	\$1,441		\$1,441	\$46	\$1,487
Long Range Planning	571,100	1.084 %	\$4,435		\$4,435	\$141	\$4,576
Insp Svcs - Apps, Processing, Permits	873,300	1.657 %	\$6,781		\$6,781	\$216	\$6,997
Inspection and Code Enforcement	665,400	1.263 %	\$5,167		\$5,167	\$165	\$5,332
Finance - Admin	2,423,400	4.599 %	\$18,818		\$18,818		\$18,818
Office of Chief - Mgmt & Support	368,000	0.698 %	\$2,858		\$2,858		\$2,858
Office of Chief - Comm Svcs Office	127,200	0.241 %	\$988		\$988	\$31	\$1,019
Police - Field Services	3,749,800	7.116 %	\$29,118		\$29,118	\$927	\$30,045
Police - Administrative Services	1,095,400	2.079 %	\$8,506		\$8,506	\$271	\$8,777
Special Ops Bureau - Mgmt & Supt	389,600	0.739 %	\$3,025		\$3,025		\$3,025
Public Works - Mgmt & Support	466,330	0.885 %	\$3,621		\$3,621		\$3,621
PW - Contract Management	648,580	1.231 %	\$5,036		\$5,036	\$160	\$5,196
Traffic and Transportation	1,721,940	3.268 %	\$13,371		\$13,371	\$426	\$13,797
Ops and Maintenance	1,796,550	3.409 %	\$13,951		\$13,951	\$444	\$14,395
Fleet Services	1,301,950	2.471 %	\$10,110		\$10,110		\$10,110
Engineering	256,500	0.487 %	\$1,992		\$1,992	\$63	\$2,055
Environmental Management	188,500	0.358 %	\$1,464		\$1,464	\$47	\$1,511
Rec and Parks - Admin	614,300	1.166 %	\$4,770		\$4,770		\$4,770
Rec and Parks Capital Projects	207,200	0.393 %	\$1,609		\$1,609	\$51	\$1,660
Rec and Parks Special Events	800,700	1.519 %	\$6,218		\$6,218	\$198	\$6,416
Rec Svcs - Admin	524,200	0.995 %	\$4,071		\$4,071		\$4,071
Fac Civic Ctr Complex	1,283,300	2.435 %	\$9,965		\$9,965	\$317	\$10,282
Rec Svcs Afterschool	314,500	0.597 %	\$2,442		\$2,442	\$78	\$2,520
Rec Svcs Teens	225,700	0.428 %	\$1,753		\$1,753	\$56	\$1,809
Rec Svcs Summer Plygrnds	171,200	0.325 %	\$1,329		\$1,329	\$42	\$1,371
Rec Svcs Outdoor Rec	90,900	0.172 %	\$706		\$706	\$22	\$728
Rec Svcs Arts	281,700	0.535 %	\$2,187		\$2,187	\$70	\$2,257
Fac Lincoln Park comm Ctr	296,700	0.563 %	\$2,304		\$2,304	\$73	\$2,377
Fac Twinbrook Comm Rec Ctr	318,500	0.604 %	\$2,473		\$2,473	\$79	\$2,552
Fac Croydon Creek Nature Ctr	217,300	0.412 %	\$1,687		\$1,687	\$54	\$1,741
Fac Thomas Farm Comm Ctr	362,400	0.688 %	\$2,814		\$2,814	\$90	\$2,904
Rec Svcs Summer Camps	433,300	0.822 %	\$3,365		\$3,365	\$107	\$3,472
Rec Svcs Classes	339,060	0.643 %	\$2,633		\$2,633	\$84	\$2,717
Rec Svcs Childcare	396,000	0.751 %	\$3,075		\$3,075	\$98	\$3,173
Sr Citz Svcs Sr. Ctr. Ops	508,400	0.965 %	\$3,948		\$3,948	\$126	\$4,074
Sr Citz Svcs Sr Citz Soc Serv	638,000	1.211 %	\$4,954		\$4,954	\$158	\$5,112

Non-Departmental
Detail allocation of
Banking Services

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sr Citz Srvs Sr Citz Rec	247,900	0.470 %	\$1,925		\$1,925	\$61	\$1,986
Sr Citz Srvs Sr Citz Sprts & Exer	161,500	0.306 %	\$1,254		\$1,254	\$40	\$1,294
Rec Srvs Adult Sports	248,900	0.472 %	\$1,933		\$1,933	\$62	\$1,995
Rec Srvs Youth Sports	474,900	0.901 %	\$3,688		\$3,688	\$117	\$3,805
Prks & OS - Admin	570,100	1.082 %	\$4,427		\$4,427		\$4,427
Prks & OS Forestry Dev Review	156,600	0.297 %	\$1,216		\$1,216	\$39	\$1,255
Prks & OS - Hort Srvs	838,400	1.591 %	\$6,510		\$6,510	\$207	\$6,717
Prks & OS - Parks West Srvs	514,400	0.976 %	\$3,994		\$3,994	\$127	\$4,121
Prks & OS Athletic Field Srvs	546,200	1.036 %	\$4,241		\$4,241	\$135	\$4,376
Prks & OS - Parks East Srvs	458,200	0.869 %	\$3,558		\$3,558	\$113	\$3,671
Prks & OS - ROW Srvs	460,300	0.873 %	\$3,574		\$3,574	\$114	\$3,688
Facilities	2,857,200	5.422 %	\$22,187		\$22,187		\$22,187
Fac Swim Ctr	1,739,900	3.302 %	\$13,511		\$13,511	\$430	\$13,941
Comm Srvs - Admin	282,900	0.537 %	\$2,197		\$2,197		\$2,197
Comm Srvs Community Programs	507,875	0.964 %	\$3,944		\$3,944	\$126	\$4,070
Comm Srvs Youth & family Srvs	356,700	0.677 %	\$2,770		\$2,770	\$88	\$2,858
Comm Srvs Link to Lrng	216,000	0.410 %	\$1,677		\$1,677	\$53	\$1,730
Non-Departmental	2,679,902	5.085 %	\$20,810		\$20,810		\$20,810
IT - Voice Comm & GIS	488,800	0.928 %	\$3,796		\$3,796		\$3,796
IT - Operations	2,333,200	4.428 %	\$18,118		\$18,118		\$18,118
Prks & OS Urban Forestry	890,300	1.689 %	\$6,913		\$6,913	\$221	\$7,134
Special Ops Bureau	2,715,800	5.156 %	\$21,092		\$21,092		\$21,092
Total	52,697,487	100.000 %	\$409,211		\$409,211	\$6,840	\$416,051

(A) Alloc basis: Budgeted Expenditures by Department / Division (General Fund Only)

Source: FY 2010 Budget

Non-Departmental
Detail allocation of
Contingency

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Attorney	908,500	1.724 %	\$4,291		\$4,291		\$4,291
Human Resources	1,319,400	2.504 %	\$6,232		\$6,232		\$6,232
Mayor and Council	242,600	0.460 %	\$1,146		\$1,146		\$1,146
City Clerk	401,800	0.762 %	\$1,898		\$1,898		\$1,898
City Manager - Admin	3,501,000	6.644 %	\$16,536		\$16,536		\$16,536
CPDS - Executive	647,800	1.229 %	\$3,060		\$3,060		\$3,060
CPDS Housing	129,600	0.246 %	\$612		\$612	\$19	\$631
P&Z - Development Review	658,300	1.249 %	\$3,109		\$3,109	\$99	\$3,208
P&Z - Zoning Ordinance	290,000	0.550 %	\$1,370		\$1,370	\$44	\$1,414
P&Z - Historic Preservation	185,600	0.352 %	\$877		\$877	\$28	\$905
Long Range Planning	571,100	1.084 %	\$2,697		\$2,697	\$86	\$2,783
Insp Svcs - Apps, Processing, Permits	873,300	1.657 %	\$4,125		\$4,125	\$131	\$4,256
Inspection and Code Enforcement	665,400	1.263 %	\$3,143		\$3,143	\$100	\$3,243
Finance - Admin	2,423,400	4.599 %	\$11,446		\$11,446		\$11,446
Office of Chief - Mgmt & Support	368,000	0.698 %	\$1,738		\$1,738		\$1,738
Office of Chief - Comm Svcs Office	127,200	0.241 %	\$601		\$601	\$19	\$620
Police - Field Services	3,749,800	7.116 %	\$17,711		\$17,711	\$564	\$18,275
Police - Administrative Services	1,095,400	2.079 %	\$5,174		\$5,174	\$165	\$5,339
Special Ops Bureau - Mgmt & Supt	389,600	0.739 %	\$1,840		\$1,840		\$1,840
Public Works - Mgmt & Support	466,330	0.885 %	\$2,203		\$2,203		\$2,203
PW - Contract Management	648,580	1.231 %	\$3,063		\$3,063	\$98	\$3,161
Traffic and Transportation	1,721,940	3.268 %	\$8,133		\$8,133	\$259	\$8,392
Ops and Maintenance	1,796,550	3.409 %	\$8,485		\$8,485	\$270	\$8,755
Fleet Services	1,301,950	2.471 %	\$6,149		\$6,149		\$6,149
Engineering	256,500	0.487 %	\$1,211		\$1,211	\$39	\$1,250
Environmental Management	188,500	0.358 %	\$890		\$890	\$28	\$918
Rec and Parks - Admin	614,300	1.166 %	\$2,901		\$2,901		\$2,901
Rec and Parks Capital Projects	207,200	0.393 %	\$979		\$979	\$31	\$1,010
Rec and Parks Special Events	800,700	1.519 %	\$3,782		\$3,782	\$120	\$3,902
Rec Svcs - Admin	524,200	0.995 %	\$2,476		\$2,476		\$2,476
Fac Civic Ctr Complex	1,283,300	2.435 %	\$6,061		\$6,061	\$193	\$6,254
Rec Svcs Afterschool	314,500	0.597 %	\$1,485		\$1,485	\$47	\$1,532
Rec Svcs Teens	225,700	0.428 %	\$1,066		\$1,066	\$34	\$1,100
Rec Svcs Summer Plygrnds	171,200	0.325 %	\$809		\$809	\$26	\$835
Rec Svcs Outdoor Rec	90,900	0.172 %	\$429		\$429	\$14	\$443
Rec Svcs Arts	281,700	0.535 %	\$1,331		\$1,331	\$42	\$1,373
Fac Lincoln Park comm Ctr	296,700	0.563 %	\$1,401		\$1,401	\$45	\$1,446
Fac Twinbrook Comm Rec Ctr	318,500	0.604 %	\$1,504		\$1,504	\$48	\$1,552
Fac Croydon Creek Nature Ctr	217,300	0.412 %	\$1,026		\$1,026	\$33	\$1,059
Fac Thomas Farm Comm Ctr	362,400	0.688 %	\$1,712		\$1,712	\$55	\$1,767
Rec Svcs Summer Camps	433,300	0.822 %	\$2,047		\$2,047	\$65	\$2,112
Rec Svcs Classes	339,060	0.643 %	\$1,601		\$1,601	\$51	\$1,652
Rec Svcs Childcare	396,000	0.751 %	\$1,870		\$1,870	\$60	\$1,930
Sr Citz Svcs Sr. Ctr. Ops	508,400	0.965 %	\$2,401		\$2,401	\$76	\$2,477
Sr Citz Svcs Sr Citz Soc Serv	638,000	1.211 %	\$3,013		\$3,013	\$96	\$3,109

Non-Departmental
Detail allocation of
Contingency

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sr Citz Srvs Sr Citz Rec	247,900	0.470 %	\$1,171		\$1,171	\$37	\$1,208
Sr Citz Srvs Sr Citz Sprts & Exer	161,500	0.306 %	\$763		\$763	\$24	\$787
Rec Srvs Adult Sports	248,900	0.472 %	\$1,176		\$1,176	\$37	\$1,213
Rec Srvs Youth Sports	474,900	0.901 %	\$2,243		\$2,243	\$71	\$2,314
Prks & OS - Admin	570,100	1.082 %	\$2,693		\$2,693		\$2,693
Prks & OS Forestry Dev Review	156,600	0.297 %	\$740		\$740	\$24	\$764
Prks & OS - Hort Srvs	838,400	1.591 %	\$3,960		\$3,960	\$126	\$4,086
Prks & OS - Parks West Srvs	514,400	0.976 %	\$2,430		\$2,430	\$77	\$2,507
Prks & OS Athletic Field Srvs	546,200	1.036 %	\$2,580		\$2,580	\$82	\$2,662
Prks & OS - Parks East Srvs	458,200	0.869 %	\$2,164		\$2,164	\$69	\$2,233
Prks & OS - ROW Srvs	460,300	0.873 %	\$2,174		\$2,174	\$69	\$2,243
Facilities	2,857,200	5.422 %	\$13,495		\$13,495		\$13,495
Fac Swim Ctr	1,739,900	3.302 %	\$8,218		\$8,218	\$262	\$8,480
Comm Srvs - Admin	282,900	0.537 %	\$1,336		\$1,336		\$1,336
Comm Srvs Community Programs	507,875	0.964 %	\$2,399		\$2,399	\$76	\$2,475
Comm Srvs Youth & family Srvs	356,700	0.677 %	\$1,685		\$1,685	\$54	\$1,739
Comm Srvs Link to Lrng	216,000	0.410 %	\$1,020		\$1,020	\$32	\$1,052
Non-Departmental	2,679,902	5.085 %	\$12,658		\$12,658		\$12,658
IT - Voice Comm & GIS	488,800	0.928 %	\$2,309		\$2,309		\$2,309
IT - Operations	2,333,200	4.428 %	\$11,020		\$11,020		\$11,020
Prks & OS Urban Forestry	890,300	1.689 %	\$4,205		\$4,205	\$135	\$4,340
Special Ops Bureau	2,715,800	5.156 %	\$12,827		\$12,827		\$12,827
Total	52,697,487	100.000 %	\$248,900		\$248,900	\$4,160	\$253,060

(A) Alloc basis: Budgeted Expenditures by Department / Division (General Fund Only)

Source: FY 2010 Budget

Non-Departmental
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>WC, Unemployment, & disability Insurance</u>	<u>Banking Services</u>	<u>Contingency</u>
City Attorney	\$34,505	\$23,159	\$7,055	\$4,291
Human Resources	\$62,796	\$46,318	\$10,246	\$6,232
IT - Operations	\$29,138		\$18,118	\$11,020
Mayor and Council	\$3,030		\$1,884	\$1,146
City Clerk	\$18,913	\$13,895	\$3,120	\$1,898
City Manager - Admin	\$164,149	\$120,427	\$27,186	\$16,536
CPDS - Executive	\$31,249	\$23,159	\$5,030	\$3,060
Finance - Admin	\$129,848	\$99,584	\$18,818	\$11,446
IT - Voice Comm & GIS	\$87,162	\$81,057	\$3,796	\$2,309
Special Ops Bureau - Mgmt & Supt	\$18,760	\$13,895	\$3,025	\$1,840
Special Ops Bureau	\$57,078	\$23,159	\$21,092	\$12,827
Rec and Parks - Admin	\$25,272	\$17,601	\$4,770	\$2,901
Rec Svcs - Admin	\$25,074	\$18,527	\$4,071	\$2,476
Prks & OS - Admin	\$34,911	\$27,791	\$4,427	\$2,693
Comm Svcs - Admin	\$17,428	\$13,895	\$2,197	\$1,336
Facilities	\$35,682		\$22,187	\$13,495
Office of Chief - Mgmt & Support	\$18,491	\$13,895	\$2,858	\$1,738
Public Works - Mgmt & Support	\$24,814	\$18,990	\$3,621	\$2,203
Fleet Services	\$55,629	\$39,370	\$10,110	\$6,149
Non-Departmental	\$33,468		\$20,810	\$12,658
Prks & OS - Hort Svcs	\$10,803		\$6,717	\$4,086
Prks & OS - Parks West Svcs	\$6,628		\$4,121	\$2,507
Prks & OS - Parks East Svcs	\$5,904		\$3,671	\$2,233
Prks & OS - ROW Svcs	\$5,931		\$3,688	\$2,243
CPDS Housing	\$8,348	\$6,679	\$1,038	\$631
P&Z - Development Review	\$41,874	\$33,391	\$5,275	\$3,208
P&Z - Zoning Ordinance	\$18,048	\$14,310	\$2,324	\$1,414
P&Z - Historic Preservation	\$10,978	\$8,586	\$1,487	\$905
Insp Svcs - Apps, Processing, Permits	\$58,954	\$47,701	\$6,997	\$4,256
Inspection and Code Enforcement	\$46,735	\$38,160	\$5,332	\$3,243
Long Range Planning	\$35,025	\$27,666	\$4,576	\$2,783
Office of Chief - Comm Svcs Office	\$6,409	\$4,770	\$1,019	\$620
Police - Field Services	\$62,630	\$14,310	\$30,045	\$18,275
Police - Administrative Services	\$28,426	\$14,310	\$8,777	\$5,339
PW - Contract Management	\$43,179	\$34,822	\$5,196	\$3,161
Traffic and Transportation	\$32,922	\$10,733	\$13,797	\$8,392
Ops and Maintenance	\$125,708	\$102,558	\$14,395	\$8,755
Engineering	\$10,460	\$7,155	\$2,055	\$1,250
Environmental Management	\$9,108	\$6,679	\$1,511	\$918
Rec and Parks Capital Projects	\$12,211	\$9,541	\$1,660	\$1,010
Rec and Parks Special Events	\$34,169	\$23,851	\$6,416	\$3,902
Fac Civic Ctr Complex	\$61,852	\$45,316	\$10,282	\$6,254
Rec Svcs Afterschool	\$13,593	\$9,541	\$2,520	\$1,532

Non-Departmental
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>WC, Unemployment, & disability Insurance</u>	<u>Banking Services</u>	<u>Contingency</u>
Rec Srvs Teens	\$10,064	\$7,155	\$1,809	\$1,100
Rec Srvs Summer Plygrnds	\$4,114	\$1,908	\$1,371	\$835
Rec Srvs Outdoor Rec	\$2,125	\$954	\$728	\$443
Rec Srvs Arts	\$13,171	\$9,541	\$2,257	\$1,373
Fac Lincoln Park comm Ctr	\$21,950	\$18,127	\$2,377	\$1,446
Fac Twinbrook Comm Rec Ctr	\$15,552	\$11,448	\$2,552	\$1,552
Fac Croydon Creek Nature Ctr	\$12,341	\$9,541	\$1,741	\$1,059
Fac Thomas Farm Comm Ctr	\$14,212	\$9,541	\$2,904	\$1,767
Rec Srvs Summer Camps	\$13,693	\$8,109	\$3,472	\$2,112
Rec Srvs Classes	\$13,432	\$9,063	\$2,717	\$1,652
Rec Srvs Childcare	\$29,907	\$24,804	\$3,173	\$1,930
Sr Citz Srvs Sr. Ctr. Ops	\$30,402	\$23,851	\$4,074	\$2,477
Sr Citz Srvs Sr Citz Soc Serv	\$42,089	\$33,868	\$5,112	\$3,109
Sr Citz Srvs Sr Citz Rec	\$11,780	\$8,586	\$1,986	\$1,208
Sr Citz Srvs Sr Citz Sprts & Exer	\$9,236	\$7,155	\$1,294	\$787
Rec Srvs Adult Sports	\$10,363	\$7,155	\$1,995	\$1,213
Rec Srvs Youth Sports	\$15,660	\$9,541	\$3,805	\$2,314
Prks & OS Forestry Dev Review	\$11,560	\$9,541	\$1,255	\$764
Prks & OS Athletic Field Srvs	\$42,814	\$35,776	\$4,376	\$2,662
Fac Swim Ctr	\$66,783	\$44,362	\$13,941	\$8,480
Comm Srvs Youth & family Srvs	\$21,292	\$16,695	\$2,858	\$1,739
Comm Srvs Link to Lrng	\$14,706	\$11,924	\$1,730	\$1,052
Comm Srvs Community Programs	\$6,545		\$4,070	\$2,475
Prks & OS Urban Forestry	\$11,474		\$7,134	\$4,340
Total	\$2,042,557	\$1,373,446	\$416,051	\$253,060

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$838,400			\$838,400
Allocated additions:				
1104502101 - Human Resources	\$17,701	\$4,689	\$22,390	
1107500100 - IT - Operations	\$6,593	\$1,135	\$7,728	
1105500101 - City Manager - Admin	\$2,672	\$910	\$3,582	
1107000100 - Finance - Admin	\$39,812	\$9,869	\$49,681	
1109000101 - Rec and Parks - Admin	\$4,350	\$1,797	\$6,147	
1109007501 - Prks & OS - Admin	\$26,355	\$26,964	\$53,319	
1108500803 - Fleet Services	\$20,370	\$1,992	\$22,362	
1109500100 - Non-Departmental	\$10,470	\$333	\$10,803	
Total allocated additions:	\$128,323	\$47,689	\$176,012	\$176,012
Total to be allocated	\$966,723	\$47,689		\$1,014,412

Prks & OS - Hort Srvs
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Hall</u>	<u>Civic Center</u>	<u>Senior Center</u>	<u>Swim Center</u>	<u>Rec Center (large)</u>	<u>Rec Center (other)</u>	<u>Other</u>
<u>Wages & Benefits</u>									
SALARIES & WAGES	\$358,600	\$56,808	\$10,651	\$49,707			\$3,550		\$237,884
FRINGE BENEFITS	\$91,400	\$14,479	\$2,715	\$12,669			\$905		\$60,632
<u>Other Expense and Cost</u>									
Overtime	\$3,700	\$586	\$110	\$513			\$37		\$2,454
Class / Professional Development	\$1,000	\$158	\$30	\$139			\$10		\$663
Contracted Servs - Grounds	\$356,600		\$35,660	\$35,660		\$35,660	\$3,566	\$106,980	\$139,074
Refuse Dump Fees	\$2,000	\$317	\$59	\$277			\$20		\$1,327
Uniform Rental	\$3,100	\$491	\$92	\$430			\$31		\$2,056
Equipment Parts	\$1,500		\$105	\$390		\$150	\$15		\$840
Maintenance Supplies	\$20,500		\$1,435	\$5,330		\$2,050	\$205		\$11,480
Departmental Expenditures	\$838,400	\$72,839	\$50,857	\$105,115		\$37,860	\$8,339	\$106,980	\$456,410
Additions: 1st									
Other	\$128,323	\$128,323							
Functional Cost	\$966,723	\$201,162	\$50,857	\$105,115		\$37,860	\$8,339	\$106,980	\$456,410
Reallocate Admin		(\$201,162)	\$13,363	\$27,620		\$9,948	\$2,191	\$28,111	\$119,929
Allocable Costs	\$966,723		\$64,220	\$132,735		\$47,808	\$10,530	\$135,091	\$576,339
1st Allocation	\$966,723		\$64,220	\$132,735		\$47,808	\$10,530	\$135,091	\$576,339
Additions: 2nd									
Other	\$47,689	\$47,689							
Functional Cost	\$47,689	\$47,689							
Reallocate Admin		(\$47,689)	\$3,168	\$6,548		\$2,358	\$519	\$6,664	\$28,432
Allocable Costs	\$47,689		\$3,168	\$6,548		\$2,358	\$519	\$6,664	\$28,432
2nd Allocation	\$47,689		\$3,168	\$6,548		\$2,358	\$519	\$6,664	\$28,432
Total allocated	\$1,014,412		\$67,388	\$139,283		\$50,166	\$11,049	\$141,755	\$604,771

Prks & OS - Hort Srvs
Detail allocation of
City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Attorney	700	1.986 %	\$1,275		\$1,275		\$1,275
City Manager - Admin	3,500	9.929 %	\$6,377		\$6,377		\$6,377
CPDS - Executive	3,450	9.788 %	\$6,286		\$6,286		\$6,286
Finance - Admin	3,600	10.213 %	\$6,559		\$6,559		\$6,559
Human Resources	1,200	3.404 %	\$2,186		\$2,186		\$2,186
IT - Operations	2,200	6.241 %	\$4,008		\$4,008		\$4,008
Office of Chief - Mgmt & Support	13,200	37.448 %	\$24,049		\$24,049		\$24,049
Rec and Parks - Admin	3,550	10.071 %	\$6,468		\$6,468		\$6,468
Public Works - Mgmt & Support	718	2.037 %	\$1,308		\$1,308		\$1,308
Traffic and Transportation	977	2.772 %	\$1,780		\$1,780	\$989	\$2,769
Engineering	395	1.121 %	\$720		\$720	\$400	\$1,120
Water	646	1.833 %	\$1,177		\$1,177	\$654	\$1,831
Sewer	215	0.610 %	\$392		\$392	\$218	\$610
Stormwater Mgmt	898	2.547 %	\$1,635		\$1,635	\$907	\$2,542
Total	35,249	100.000 %	\$64,220		\$64,220	\$3,168	\$67,388

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Prks & OS - Hort Srvs
Detail allocation of
Civic Center

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fac Civic Ctr Complex	1,000,000.0000	100.000 %	\$132,735		\$132,735	\$6,548	\$139,283
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$132,735</u>		<u>\$132,735</u>	<u>\$6,548</u>	<u>\$139,283</u>

(A) Alloc basis: Direct Allocation to Civic Center

Source:

Prks & OS - Hort Srvs
Detail allocation of
Senior Center

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sr Citz Srvs Sr. Ctr. Ops	1,000,000.0000	100.000 %					
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>					

(A) Alloc basis: Direct Allocation to Senior Center

Source:

Prks & OS - Hort Srvs
Detail allocation of
Swim Center

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fac Swim Ctr	1,000,000	100.000 %	\$47,808		\$47,808	\$2,358	\$50,166
Other	0						
Total	<u>1,000,000</u>	<u>100.000 %</u>	<u>\$47,808</u>		<u>\$47,808</u>	<u>\$2,358</u>	<u>\$50,166</u>

(A) Alloc basis: Direct Allocation to Swim Center

Source:

Prks & OS - Hort Srvs
Detail allocation of
Rec Center (large)

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fac Twinbrook Comm Rec Ctr	1	25.000 %	\$2,633		\$2,633	\$130	\$2,763
Fac Thomas Farm Comm Ctr	1	25.000 %	\$2,633		\$2,633	\$130	\$2,763
Fac Lincoln Park comm Ctr	1	25.000 %	\$2,633		\$2,633	\$130	\$2,763
Fac Croydon Creek Nature Ctr	1	25.000 %	\$2,631		\$2,631	\$129	\$2,760
Total	4	100.000 %	\$10,530		\$10,530	\$519	\$11,049

(A) Alloc basis: Equal Distribution to Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers

Source: Facilities Department

Prks & OS - Hort Srvs
Detail allocation of
Rec Center (other)

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Other	<u>1</u>	<u>100.000 %</u>	<u>\$135,091</u>		<u>\$135,091</u>	<u>\$6,664</u>	<u>\$141,755</u>
Total	<u>1</u>	<u>100.000 %</u>	<u>\$135,091</u>		<u>\$135,091</u>	<u>\$6,664</u>	<u>\$141,755</u>

(A) Alloc basis: Direct Allocation to Other

Source:

Prks & OS - Hort Srvs
Detail allocation of
Other

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Other	<u>1</u>	<u>100.000 %</u>	<u>\$576,339</u>		<u>\$576,339</u>	<u>\$28,432</u>	<u>\$604,771</u>
Total	1	100.000 %	\$576,339		\$576,339	\$28,432	\$604,771

(A) Alloc basis: Direct Allocation to Other

Source:

Prks & OS - Hort Srvs
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>Civic Center</u>	<u>Senior Center</u>	<u>Swim Center</u>	<u>Rec Center (large)</u>	<u>Rec Center (other)</u>	<u>Other</u>
City Attorney	\$1,275	\$1,275						
Human Resources	\$2,186	\$2,186						
IT - Operations	\$4,008	\$4,008						
City Manager - Admin	\$6,377	\$6,377						
CPDS - Executive	\$6,286	\$6,286						
Finance - Admin	\$6,559	\$6,559						
Rec and Parks - Admin	\$6,468	\$6,468						
Office of Chief - Mgmt & Support	\$24,049	\$24,049						
Public Works - Mgmt & Support	\$1,308	\$1,308						
Traffic and Transportation	\$2,769	\$2,769						
Engineering	\$1,120	\$1,120						
Fac Civic Ctr Complex	\$139,283		\$139,283					
Fac Lincoln Park comm Ctr	\$2,763					\$2,763		
Fac Twinbrook Comm Rec Ctr	\$2,763					\$2,763		
Fac Croydon Creek Nature Ctr	\$2,760					\$2,760		
Fac Thomas Farm Comm Ctr	\$2,763					\$2,763		
Sr Citz Srvs Sr. Ctr. Ops								
Fac Swim Ctr	\$50,166				\$50,166			
Water	\$1,831	\$1,831						
Sewer	\$610	\$610						
Stormwater Mgmt	\$2,542	\$2,542						
Other	\$746,526						\$141,755	\$604,771
Total	\$1,014,412	\$67,388	\$139,283		\$50,166	\$11,049	\$141,755	\$604,771

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Prks & OS - Parks West Srvs
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$514,400			\$514,400
Allocated additions:				
1104502101 - Human Resources	\$20,230	\$5,359	\$25,589	
1105500101 - City Manager - Admin	\$3,053	\$1,040	\$4,093	
1107000100 - Finance - Admin	\$22,504	\$5,177	\$27,681	
1109000101 - Rec and Parks - Admin	\$4,350	\$1,797	\$6,147	
1109007501 - Prks & OS - Admin	\$21,717	\$22,219	\$43,936	
1109500100 - Non-Departmental	\$6,424	\$204	\$6,628	
Total allocated additions:	<u>\$78,278</u>	<u>\$35,796</u>	<u>\$114,074</u>	<u>\$114,074</u>
Total to be allocated	<u>\$592,678</u>	<u>\$35,796</u>		<u>\$628,474</u>

Prks & OS - Parks West Srvs
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Senior Center</u>	<u>City Hall</u>	<u>Maint. Complex</u>	<u>Swim Center</u>	<u>Rec. Center</u> (Large)	<u>Rec Center (other)</u>	<u>Other</u>
<u>Wages & Benefits</u>									
SALARIES & WAGES	\$345,000	\$48,300	\$6,900	\$3,450	\$3,450	\$10,350	\$3,450	\$3,450	\$265,650
FRINGE BENEFITS	\$94,900	\$13,286	\$1,898	\$949	\$949	\$2,847	\$949	\$949	\$73,073
<u>Other Expense and Cost</u>									
Overtime	\$5,000	\$700	\$100	\$50	\$50	\$150	\$50	\$50	\$3,850
Class / Professional Development	\$1,000	\$140	\$20	\$10	\$10	\$30	\$10	\$10	\$770
Contracted Srvs - Buildings	\$300	\$42	\$6	\$3	\$3	\$9	\$3	\$3	\$231
Contracted Srvs - Grounds	\$44,400		\$2,220			\$4,440		\$1,776	\$35,964
Refuse Dump Fees	\$800	\$112	\$16	\$8	\$8	\$24	\$8	\$8	\$616
Uniform Rental	\$2,400	\$336	\$48	\$24	\$24	\$72	\$24	\$24	\$1,848
Heavy Equipment Rental	\$400	\$56	\$8	\$4	\$4	\$12	\$4	\$4	\$308
Equipment Parts	\$4,000		\$320			\$400		\$160	\$3,120
Maintenance Supplies	\$15,800		\$1,264			\$1,580		\$632	\$12,324
Chemicals	\$200	\$28	\$4	\$2	\$2	\$6	\$2	\$2	\$154
Purchased Unfrms / Stf Tshrts	\$200	\$28	\$4	\$2	\$2	\$6	\$2	\$2	\$154
Departmental Expenditures	<u>\$514,400</u>	<u>\$63,028</u>	<u>\$12,808</u>	<u>\$4,502</u>	<u>\$4,502</u>	<u>\$19,926</u>	<u>\$4,502</u>	<u>\$7,070</u>	<u>\$398,062</u>
Additions: 1st									
Other	<u>\$78,278</u>	<u>\$78,278</u>							
Functional Cost	<u>\$592,678</u>	<u>\$141,306</u>	<u>\$12,808</u>	<u>\$4,502</u>	<u>\$4,502</u>	<u>\$19,926</u>	<u>\$4,502</u>	<u>\$7,070</u>	<u>\$398,062</u>
Reallocate Admin		(\$141,306)	<u>\$4,010</u>	<u>\$1,409</u>	<u>\$1,409</u>	<u>\$6,238</u>	<u>\$1,409</u>	<u>\$2,213</u>	<u>\$124,618</u>
Allocable Costs	<u>\$592,678</u>		<u>\$16,818</u>	<u>\$5,911</u>	<u>\$5,911</u>	<u>\$26,164</u>	<u>\$5,911</u>	<u>\$9,283</u>	<u>\$522,680</u>
1st Allocation	<u>\$592,678</u>		<u>\$16,818</u>	<u>\$5,911</u>	<u>\$5,911</u>	<u>\$26,164</u>	<u>\$5,911</u>	<u>\$9,283</u>	<u>\$522,680</u>
Additions: 2nd									
Other	<u>\$35,796</u>	<u>\$35,796</u>							
Functional Cost	<u>\$35,796</u>	<u>\$35,796</u>							
Reallocate Admin		(\$35,796)	<u>\$1,016</u>	<u>\$357</u>	<u>\$357</u>	<u>\$1,580</u>	<u>\$357</u>	<u>\$561</u>	<u>\$31,568</u>
Allocable Costs	<u>\$35,796</u>		<u>\$1,016</u>	<u>\$357</u>	<u>\$357</u>	<u>\$1,580</u>	<u>\$357</u>	<u>\$561</u>	<u>\$31,568</u>
2nd Allocation	<u>\$35,796</u>		<u>\$1,016</u>	<u>\$357</u>	<u>\$357</u>	<u>\$1,580</u>	<u>\$357</u>	<u>\$561</u>	<u>\$31,568</u>
Total allocated	<u>\$628,474</u>		<u>\$17,834</u>	<u>\$6,268</u>	<u>\$6,268</u>	<u>\$27,744</u>	<u>\$6,268</u>	<u>\$9,844</u>	<u>\$554,248</u>

Rockville FC FY 09/10

Prks & OS - Parks West Srvs
Detail allocation of
Senior Center

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sr Citz Srvs Sr. Ctr. Ops	1,000,000.0000	100.000 %	\$16,818		\$16,818	\$1,016	\$17,834
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$16,818</u>		<u>\$16,818</u>	<u>\$1,016</u>	<u>\$17,834</u>

(A) Alloc basis: Direct Allocation to Senior Center

Source:

Rockville FC FY 09/10

Prks & OS - Parks West Srvs
Detail allocation of
City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Attorney	700	1.986 %	\$117		\$117		\$117
City Manager - Admin	3,500	9.929 %	\$587		\$587		\$587
CPDS - Executive	3,450	9.788 %	\$579		\$579		\$579
Finance - Admin	3,600	10.213 %	\$604		\$604		\$604
Human Resources	1,200	3.404 %	\$201		\$201		\$201
IT - Operations	2,200	6.241 %	\$369		\$369		\$369
Office of Chief - Mgmt & Support	13,200	37.448 %	\$2,214		\$2,214		\$2,214
Rec and Parks - Admin	3,550	10.071 %	\$595		\$595		\$595
Public Works - Mgmt & Support	718	2.037 %	\$120		\$120		\$120
Traffic and Transportation	977	2.772 %	\$164		\$164	\$111	\$275
Engineering	395	1.121 %	\$66		\$66	\$45	\$111
Water	646	1.833 %	\$108		\$108	\$74	\$182
Sewer	215	0.610 %	\$36		\$36	\$25	\$61
Stormwater Mgmt	898	2.547 %	\$151		\$151	\$102	\$253
Total	35,249	100.000 %	\$5,911		\$5,911	\$357	\$6,268

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Rockville FC FY 09/10

Prks & OS - Parks West Srvs
Detail allocation of
Maint. Complex

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Finance - Admin	6,000	17.752 %	\$1,049		\$1,049		\$1,049
Human Resources	100	0.296 %	\$17		\$17		\$17
IT - Operations	100	0.296 %	\$17		\$17		\$17
Rec and Parks - Admin	7,000	20.711 %	\$1,224		\$1,224		\$1,224
Water	2,540	7.515 %	\$444		\$444	\$68	\$512
Sewer	2,371	7.015 %	\$415		\$415	\$63	\$478
Refuse	4,374	12.941 %	\$765		\$765	\$116	\$881
Stormwater Mgmt	734	2.172 %	\$128		\$128	\$20	\$148
Fleet Services	7,192	21.279 %	\$1,258		\$1,258		\$1,258
Ops and Maintenance	3,388	10.023 %	\$594		\$594	\$90	\$684
Total	33,799	100.000 %	\$5,911		\$5,911	\$357	\$6,268

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Rockville FC FY 09/10

Prks & OS - Parks West Srvs
Detail allocation of
Swim Center

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fac Swim Ctr	1,000,000.0000	100.000 %	\$26,164		\$26,164	\$1,580	\$27,744
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$26,164</u>		<u>\$26,164</u>	<u>\$1,580</u>	<u>\$27,744</u>

(A) Alloc basis: Direct Allocation to Swim Center

Source:

Prks & OS - Parks West Srvs
Detail allocation of
Rec. Center (Large)

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fac Twinbrook Comm Rec Ctr	1	25.000 %	\$1,478		\$1,478	\$89	\$1,567
Fac Thomas Farm Comm Ctr	1	25.000 %	\$1,478		\$1,478	\$89	\$1,567
Fac Lincoln Park comm Ctr	1	25.000 %	\$1,478		\$1,478	\$89	\$1,567
Fac Croydon Creek Nature Ctr	1	25.000 %	\$1,477		\$1,477	\$90	\$1,567
Total	4	100.000 %	\$5,911		\$5,911	\$357	\$6,268

(A) Alloc basis: Equal Distribution to Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers

Source: Facilities Department

Rockville FC FY 09/10

Prks & OS - Parks West Srvs
Detail allocation of
Rec Center (other)

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Other	<u>1</u>	<u>100.000 %</u>	<u>\$9,283</u>		<u>\$9,283</u>	<u>\$561</u>	<u>\$9,844</u>
Total	<u>1</u>	<u>100.000 %</u>	<u>\$9,283</u>		<u>\$9,283</u>	<u>\$561</u>	<u>\$9,844</u>

(A) Alloc basis: Direct Allocation to Other

Source:

Rockville FC FY 09/10

Prks & OS - Parks West Srvs
Detail allocation of
Other

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Other	<u>1</u>	<u>100.000 %</u>	<u>\$522,680</u>		<u>\$522,680</u>	<u>\$31,568</u>	<u>\$554,248</u>
Total	<u>1</u>	<u>100.000 %</u>	<u>\$522,680</u>		<u>\$522,680</u>	<u>\$31,568</u>	<u>\$554,248</u>

(A) Alloc basis: Direct Allocation to Other

Source:

Prks & OS - Parks West Srvs
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Senior Center</u>	<u>City Hall</u>	<u>Maint. Complex</u>	<u>Swim Center</u>	<u>Rec. Center (Large)</u>	<u>Rec Center (other)</u>	<u>Other</u>
City Attorney	\$117		\$117					
Human Resources	\$218		\$201	\$17				
IT - Operations	\$386		\$369	\$17				
City Manager - Admin	\$587		\$587					
CPDS - Executive	\$579		\$579					
Finance - Admin	\$1,653		\$604	\$1,049				
Rec and Parks - Admin	\$1,819		\$595	\$1,224				
Office of Chief - Mgmt & Support	\$2,214		\$2,214					
Public Works - Mgmt & Support	\$120		\$120					
Fleet Services	\$1,258			\$1,258				
Traffic and Transportation	\$275		\$275					
Ops and Maintenance	\$684			\$684				
Engineering	\$111		\$111					
Fac Lincoln Park comm Ctr	\$1,567					\$1,567		
Fac Twinbrook Comm Rec Ctr	\$1,567					\$1,567		
Fac Croydon Creek Nature Ctr	\$1,567					\$1,567		
Fac Thomas Farm Comm Ctr	\$1,567					\$1,567		
Sr Citz Srvs Sr. Ctr. Ops	\$17,834	\$17,834						
Fac Swim Ctr	\$27,744				\$27,744			
Water	\$694		\$182	\$512				
Sewer	\$539		\$61	\$478				
Refuse	\$881			\$881				
Stormwater Mgmt	\$401		\$253	\$148				
Other	\$564,092						\$9,844	\$554,248
Total	\$628,474	\$17,834	\$6,268	\$6,268	\$27,744	\$6,268	\$9,844	\$554,248

Rockville FC FY 09/10

Prks & OS - Parks East Srvs
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$458,200			\$458,200
Allocated additions:				
1104502101 - Human Resources	\$16,437	\$4,354	\$20,791	
1105500101 - City Manager - Admin	\$2,480	\$845	\$3,325	
1107000100 - Finance - Admin	\$27,616	\$6,976	\$34,592	
1109000101 - Rec and Parks - Admin	\$4,350	\$1,797	\$6,147	
1109007501 - Prks & OS - Admin	\$23,979	\$24,534	\$48,513	
1108500803 - Fleet Services	\$76,389	\$7,471	\$83,860	
1109500100 - Non-Departmental	\$5,722	\$182	\$5,904	
Total allocated additions:	<u>\$156,973</u>	<u>\$46,159</u>	<u>\$203,132</u>	<u>\$203,132</u>
Total to be allocated	<u><u>\$615,173</u></u>	<u><u>\$46,159</u></u>		<u><u>\$661,332</u></u>

Rockville FC FY 09/10

Prks & OS - Parks East Srvs
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Hall</u>	<u>Maintenance Complex</u>	<u>Civic Center</u>	<u>Water Plant</u>	<u>Senior Center</u>	<u>Rec Center (large)</u>	<u>Rec Center (other)</u>	<u>Other</u>
<u>Wages & Benefits</u>										
SALARIES & WAGES	\$291,800	\$43,770			\$2,918			\$2,918	\$2,918	\$239,276
FRINGE BENEFITS	\$75,700	\$11,355			\$757			\$757	\$757	\$62,074
<u>Other Expense and Cost</u>										
Overtime	\$8,400	\$1,260			\$84			\$84	\$84	\$6,888
Class / Professional Development	\$1,000	\$150			\$10			\$10	\$10	\$820
Contracted Srvs - Grounds	\$50,500		\$4,988	\$4,988	\$4,988	\$4,988	\$4,988	\$3,741	\$3,741	\$18,078
Refuse Dump Fees	\$1,000	\$150			\$10			\$10	\$10	\$820
Uniform Rental	\$2,400	\$360			\$24			\$24	\$24	\$1,968
Equipment Parts	\$6,500							\$2,167		\$4,333
Maintenance Supplies	\$20,900							\$6,967		\$13,933
Departmental Expenditures	\$458,200	\$57,045	\$4,988	\$4,988	\$8,791	\$4,988	\$4,988	\$16,678	\$7,544	\$348,190
Additions: 1st										
Other	\$156,973	\$156,973								
Functional Cost	\$615,173	\$214,018	\$4,988	\$4,988	\$8,791	\$4,988	\$4,988	\$16,678	\$7,544	\$348,190
Reallocate Admin		(\$214,018)	\$2,661	\$2,661	\$4,690	\$2,661	\$2,661	\$8,898	\$4,025	\$185,761
Allocable Costs	\$615,173		\$7,649	\$7,649	\$13,481	\$7,649	\$7,649	\$25,576	\$11,569	\$533,951
1st Allocation	\$615,173		\$7,649	\$7,649	\$13,481	\$7,649	\$7,649	\$25,576	\$11,569	\$533,951
Additions: 2nd										
Other	\$46,159	\$46,159								
Functional Cost	\$46,159	\$46,159								
Reallocate Admin		(\$46,159)	\$574	\$574	\$1,012	\$574	\$574	\$1,919	\$868	\$40,064
Allocable Costs	\$46,159		\$574	\$574	\$1,012	\$574	\$574	\$1,919	\$868	\$40,064
2nd Allocation	\$46,159		\$574	\$574	\$1,012	\$574	\$574	\$1,919	\$868	\$40,064
Total allocated	\$661,332		\$8,223	\$8,223	\$14,493	\$8,223	\$8,223	\$27,495	\$12,437	\$574,015

Rockville FC FY 09/10

Prks & OS - Parks East Srvs
Detail allocation of
City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Attorney	700	1.986 %	\$152		\$152		\$152
City Manager - Admin	3,500	9.929 %	\$759		\$759		\$759
CPDS - Executive	3,450	9.788 %	\$749		\$749		\$749
Finance - Admin	3,600	10.213 %	\$781		\$781		\$781
Human Resources	1,200	3.404 %	\$260		\$260		\$260
IT - Operations	2,200	6.241 %	\$477		\$477		\$477
Office of Chief - Mgmt & Support	13,200	37.448 %	\$2,864		\$2,864		\$2,864
Rec and Parks - Admin	3,550	10.071 %	\$770		\$770		\$770
Public Works - Mgmt & Support	718	2.037 %	\$156		\$156		\$156
Traffic and Transportation	977	2.772 %	\$212		\$212	\$179	\$391
Engineering	395	1.121 %	\$86		\$86	\$72	\$158
Water	646	1.833 %	\$140		\$140	\$118	\$258
Sewer	215	0.610 %	\$47		\$47	\$39	\$86
Stormwater Mgmt	898	2.547 %	\$196		\$196	\$166	\$362
Total	35,249	100.000 %	\$7,649		\$7,649	\$574	\$8,223

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Rockville FC FY 09/10

Prks & OS - Parks East Srvs
Detail allocation of
Maintenance Complex

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Finance - Admin	6,000	17.752 %	\$1,358		\$1,358		\$1,358
Human Resources	100	0.296 %	\$23		\$23		\$23
IT - Operations	100	0.296 %	\$23		\$23		\$23
Rec and Parks - Admin	7,000	20.711 %	\$1,584		\$1,584		\$1,584
Water	2,540	7.515 %	\$575		\$575	\$109	\$684
Sewer	2,371	7.015 %	\$537		\$537	\$102	\$639
Refuse	4,374	12.941 %	\$990		\$990	\$187	\$1,177
Stormwater Mgmt	734	2.172 %	\$166		\$166	\$31	\$197
Fleet Services	7,192	21.279 %	\$1,628		\$1,628		\$1,628
Ops and Maintenance	3,388	10.023 %	\$765		\$765	\$145	\$910
Total	33,799	100.000 %	\$7,649		\$7,649	\$574	\$8,223

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Rockville FC FY 09/10

Prks & OS - Parks East Srvs
Detail allocation of
Civic Center

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fac Civic Ctr Complex	1,000,000.0000	100.000 %	\$13,481		\$13,481	\$1,012	\$14,493
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$13,481</u>		<u>\$13,481</u>	<u>\$1,012</u>	<u>\$14,493</u>

(A) Alloc basis: Direct Allocation to Civic Center

Source:

Prks & OS - Parks East Srvs
Detail allocation of
Water Plant

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Water	1,000,000.0000	100.000 %	\$7,649		\$7,649	\$574	\$8,223
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$7,649</u>		<u>\$7,649</u>	<u>\$574</u>	<u>\$8,223</u>

(A) Alloc basis: Direct Allocation to Water Fund

Source:

Rockville FC FY 09/10

Prks & OS - Parks East Srvs
Detail allocation of
Senior Center

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sr Citz Srvs Sr. Ctr. Ops	1,000,000.0000	100.000 %	\$7,649		\$7,649	\$574	\$8,223
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$7,649</u>		<u>\$7,649</u>	<u>\$574</u>	<u>\$8,223</u>

(A) Alloc basis: Direct Allocation to Senior Center

Source:

Prks & OS - Parks East Srvs
Detail allocation of
Rec Center (large)

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fac Twinbrook Comm Rec Ctr	1	25.000 %	\$6,394		\$6,394	\$480	\$6,874
Fac Thomas Farm Comm Ctr	1	25.000 %	\$6,394		\$6,394	\$480	\$6,874
Fac Lincoln Park comm Ctr	1	25.000 %	\$6,394		\$6,394	\$480	\$6,874
Fac Croydon Creek Nature Ctr	1	25.000 %	\$6,394		\$6,394	\$479	\$6,873
Total	4	100.000 %	\$25,576		\$25,576	\$1,919	\$27,495

(A) Alloc basis: Equal Distribution to Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers

Source: Facilities Department

Prks & OS - Parks East Srvs
Detail allocation of
Rec Center (other)

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Other	<u>1</u>	<u>100.000 %</u>	<u>\$11,569</u>		<u>\$11,569</u>	<u>\$868</u>	<u>\$12,437</u>
Total	<u>1</u>	<u>100.000 %</u>	<u>\$11,569</u>		<u>\$11,569</u>	<u>\$868</u>	<u>\$12,437</u>

(A) Alloc basis: Direct Allocation to Other

Source:

Rockville FC FY 09/10

Prks & OS - Parks East Srvs
Detail allocation of
Other

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Other	<u>1</u>	<u>100.000 %</u>	<u>\$533,951</u>		<u>\$533,951</u>	<u>\$40,064</u>	<u>\$574,015</u>
Total	<u>1</u>	<u>100.000 %</u>	<u>\$533,951</u>		<u>\$533,951</u>	<u>\$40,064</u>	<u>\$574,015</u>

(A) Alloc basis: Direct Allocation to Other

Source:

Prks & OS - Parks East Srvs
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>Maintenance Complex</u>	<u>Civic Center</u>	<u>Water Plant</u>	<u>Senior Center</u>	<u>Rec Center (large)</u>	<u>Rec Center (other)</u>	<u>Other</u>
City Attorney	\$152	\$152							
Human Resources	\$283	\$260	\$23						
IT - Operations	\$500	\$477	\$23						
City Manager - Admin	\$759	\$759							
CPDS - Executive	\$749	\$749							
Finance - Admin	\$2,139	\$781	\$1,358						
Rec and Parks - Admin	\$2,354	\$770	\$1,584						
Office of Chief - Mgmt & Support	\$2,864	\$2,864							
Public Works - Mgmt & Support	\$156	\$156							
Fleet Services	\$1,628		\$1,628						
Traffic and Transportation	\$391	\$391							
Ops and Maintenance	\$910		\$910						
Engineering	\$158	\$158							
Fac Civic Ctr Complex	\$14,493			\$14,493					
Fac Lincoln Park comm Ctr	\$6,874						\$6,874		
Fac Twinbrook Comm Rec Ctr	\$6,874						\$6,874		
Fac Croydon Creek Nature Ctr	\$6,873						\$6,873		
Fac Thomas Farm Comm Ctr	\$6,874						\$6,874		
Sr Citz Srvs Sr. Ctr. Ops	\$8,223					\$8,223			
Water	\$9,165	\$258	\$684		\$8,223				
Sewer	\$725	\$86	\$639						
Refuse	\$1,177		\$1,177						
Stormwater Mgmt	\$559	\$362	\$197						
Other	\$586,452							\$12,437	\$574,015
Total	\$661,332	\$8,223	\$8,223	\$14,493	\$8,223	\$8,223	\$27,495	\$12,437	\$574,015

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$460,300			\$460,300
Allocated additions:				
1104502101 - Human Resources	\$11,379	\$3,014	\$14,393	
1107500100 - IT - Operations	\$3,296	\$567	\$3,863	
1105500101 - City Manager - Admin	\$1,717	\$585	\$2,302	
1107000100 - Finance - Admin	\$18,582	\$4,402	\$22,984	
1109000101 - Rec and Parks - Admin	\$4,350	\$1,797	\$6,147	
1109007501 - Prks & OS - Admin	\$26,355	\$26,964	\$53,319	
1109500100 - Non-Departmental	\$5,748	\$183	\$5,931	
Total allocated additions:	<u>\$71,427</u>	<u>\$37,512</u>	<u>\$108,939</u>	<u>\$108,939</u>
Total to be allocated	<u><u>\$531,727</u></u>	<u><u>\$37,512</u></u>		<u><u>\$569,239</u></u>

Prks & OS - ROW Srvs
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Hall</u>	<u>Maintenance Complex</u>	<u>Civic Center</u>	<u>Water Plant</u>	<u>Senior Center</u>	<u>Rec Center (large)</u>	<u>Rec Center (other)</u>	<u>Other</u>
<u>Wages & Benefits</u>										
SALARIES & WAGES	\$225,100	\$50,022						\$2,274	\$2,274	\$170,530
FRINGE BENEFITS	\$54,900	\$12,200						\$555	\$555	\$41,590
<u>Other Expense and Cost</u>										
Overtime	\$10,200	\$2,267						\$103	\$103	\$7,727
Class / Professional Development	\$900	\$200						\$9	\$9	\$682
Contracted Servs - Grounds	\$150,900		\$14,545	\$14,545	\$14,545	\$14,545	\$14,545	\$10,908		\$67,267
Refuse Dump Fees	\$8,000	\$1,778						\$81	\$81	\$6,060
Uniform Rental	\$1,600	\$356						\$16	\$16	\$1,212
Equipment Parts	\$4,000							\$1,000	\$1,000	\$2,000
Maintenance Supplies	\$4,700							\$1,175	\$1,175	\$2,350
Departmental Expenditures	\$460,300	\$66,823	\$14,545	\$14,545	\$14,545	\$14,545	\$14,545	\$16,121	\$5,213	\$299,418
Additions: 1st										
Other	\$71,427	\$71,427								
Functional Cost	\$531,727	\$138,250	\$14,545	\$14,545	\$14,545	\$14,545	\$14,545	\$16,121	\$5,213	\$299,418
Reallocate Admin		(\$138,250)	\$5,110	\$5,110	\$5,110	\$5,110	\$5,110	\$5,664	\$1,832	\$105,204
Allocable Costs	\$531,727		\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$21,785	\$7,045	\$404,622
1st Allocation	\$531,727		\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$21,785	\$7,045	\$404,622
Additions: 2nd										
Other	\$37,512	\$37,512								
Functional Cost	\$37,512	\$37,512								
Reallocate Admin		(\$37,512)	\$1,387	\$1,387	\$1,387	\$1,387	\$1,387	\$1,537	\$497	\$28,543
Allocable Costs	\$37,512		\$1,387	\$1,387	\$1,387	\$1,387	\$1,387	\$1,537	\$497	\$28,543
2nd Allocation	\$37,512		\$1,387	\$1,387	\$1,387	\$1,387	\$1,387	\$1,537	\$497	\$28,543
Total allocated	\$569,239		\$21,042	\$21,042	\$21,042	\$21,042	\$21,042	\$23,322	\$7,542	\$433,165

Prks & OS - ROW Srvs
Detail allocation of
City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Attorney	700	1.986 %	\$390		\$390		\$390
City Manager - Admin	3,500	9.929 %	\$1,952		\$1,952		\$1,952
CPDS - Executive	3,450	9.788 %	\$1,924		\$1,924		\$1,924
Finance - Admin	3,600	10.213 %	\$2,007		\$2,007		\$2,007
Human Resources	1,200	3.404 %	\$669		\$669		\$669
IT - Operations	2,200	6.241 %	\$1,227		\$1,227		\$1,227
Office of Chief - Mgmt & Support	13,200	37.448 %	\$7,360		\$7,360		\$7,360
Rec and Parks - Admin	3,550	10.071 %	\$1,979		\$1,979		\$1,979
Public Works - Mgmt & Support	718	2.037 %	\$400		\$400		\$400
Traffic and Transportation	977	2.772 %	\$545		\$545	\$433	\$978
Engineering	395	1.121 %	\$220		\$220	\$175	\$395
Water	646	1.833 %	\$360		\$360	\$286	\$646
Sewer	215	0.610 %	\$120		\$120	\$95	\$215
Stormwater Mgmt	898	2.547 %	\$502		\$502	\$398	\$900
Total	35,249	100.000 %	\$19,655		\$19,655	\$1,387	\$21,042

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Finance - Admin	6,000	17.752 %	\$3,489		\$3,489		\$3,489
Human Resources	100	0.296 %	\$58		\$58		\$58
IT - Operations	100	0.296 %	\$58		\$58		\$58
Rec and Parks - Admin	7,000	20.711 %	\$4,071		\$4,071		\$4,071
Water	2,540	7.515 %	\$1,477		\$1,477	\$263	\$1,740
Sewer	2,371	7.015 %	\$1,379		\$1,379	\$245	\$1,624
Refuse	4,374	12.941 %	\$2,544		\$2,544	\$453	\$2,997
Stormwater Mgmt	734	2.172 %	\$427		\$427	\$76	\$503
Fleet Services	7,192	21.279 %	\$4,182		\$4,182		\$4,182
Ops and Maintenance	3,388	10.023 %	\$1,970		\$1,970	\$350	\$2,320
Total	<u>33,799</u>	<u>100.000 %</u>	<u>\$19,655</u>		<u>\$19,655</u>	<u>\$1,387</u>	<u>\$21,042</u>

(A) Alloc basis: Square Footage Occupied by Department

Source: Building Floor Plans Provided by Facilities Manager

Prks & OS - ROW Srvs
Detail allocation of
Civic Center

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fac Civic Ctr Complex	1,000,000.0000	100.000 %	\$19,655		\$19,655	\$1,387	\$21,042
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$19,655</u>		<u>\$19,655</u>	<u>\$1,387</u>	<u>\$21,042</u>

(A) Alloc basis: Direct Allocation to Civic Center

Source:

Prks & OS - ROW Srvs
Detail allocation of
Water Plant

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Water	1,000,000.0000	100.000 %	\$19,655		\$19,655	\$1,387	\$21,042
Other	0.0100						
Total	<u>1,000,000.0100</u>	<u>100.000 %</u>	<u>\$19,655</u>		<u>\$19,655</u>	<u>\$1,387</u>	<u>\$21,042</u>

(A) Alloc basis: Direct Allocation to Water Fund

Source:

Prks & OS - ROW Srvs
Detail allocation of
Senior Center

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sr Citz Srvs Sr. Ctr. Ops	1,000,000	100.000 %	\$19,655		\$19,655	\$1,387	\$21,042
Other	0						
Total	<u>1,000,000</u>	<u>100.000 %</u>	<u>\$19,655</u>		<u>\$19,655</u>	<u>\$1,387</u>	<u>\$21,042</u>

(A) Alloc basis: Direct Allocation to Senior Center

Source:

Prks & OS - ROW Srvs
Detail allocation of
Rec Center (large)

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fac Twinbrook Comm Rec Ctr	1	25.000 %	\$5,446		\$5,446	\$384	\$5,830
Fac Thomas Farm Comm Ctr	1	25.000 %	\$5,446		\$5,446	\$384	\$5,830
Fac Lincoln Park comm Ctr	1	25.000 %	\$5,446		\$5,446	\$384	\$5,830
Fac Croydon Creek Nature Ctr	1	25.000 %	\$5,447		\$5,447	\$385	\$5,832
Total	4	100.000 %	\$21,785		\$21,785	\$1,537	\$23,322

(A) Alloc basis: Equal Distribution to Twinbrook, Thomas Farm, Lincoln Park, and Croydon Centers

Source: Facilities Department

Prks & OS - ROW Srvs
Detail allocation of
Rec Center (other)

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Other	<u>1</u>	<u>100.000 %</u>	<u>\$7,045</u>		<u>\$7,045</u>	<u>\$497</u>	<u>\$7,542</u>
Total	<u>1</u>	<u>100.000 %</u>	<u>\$7,045</u>		<u>\$7,045</u>	<u>\$497</u>	<u>\$7,542</u>

(A) Alloc basis: Direct Allocation to Other

Source:

Prks & OS - ROW Srvs
Detail allocation of
Other

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Other	<u>1</u>	<u>100.000 %</u>	<u>\$404,622</u>		<u>\$404,622</u>	<u>\$28,543</u>	<u>\$433,165</u>
Total	<u>1</u>	<u>100.000 %</u>	<u>\$404,622</u>		<u>\$404,622</u>	<u>\$28,543</u>	<u>\$433,165</u>

(A) Alloc basis: Directo Allocation to Other

Source:

Prks & OS - ROW Srvs
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>Maintenance Complex</u>	<u>Civic Center</u>	<u>Water Plant</u>	<u>Senior Center</u>	<u>Rec Center (large)</u>	<u>Rec Center (other)</u>	<u>Other</u>
City Attorney	\$390	\$390							
Human Resources	\$727	\$669	\$58						
IT - Operations	\$1,285	\$1,227	\$58						
City Manager - Admin	\$1,952	\$1,952							
CPDS - Executive	\$1,924	\$1,924							
Finance - Admin	\$5,496	\$2,007	\$3,489						
Rec and Parks - Admin	\$6,050	\$1,979	\$4,071						
Office of Chief - Mgmt & Support	\$7,360	\$7,360							
Public Works - Mgmt & Support	\$400	\$400							
Fleet Services	\$4,182		\$4,182						
Traffic and Transportation	\$978	\$978							
Ops and Maintenance	\$2,320		\$2,320						
Engineering	\$395	\$395							
Fac Civic Ctr Complex	\$21,042			\$21,042					
Fac Lincoln Park comm Ctr	\$5,830						\$5,830		
Fac Twinbrook Comm Rec Ctr	\$5,830						\$5,830		
Fac Croydon Creek Nature Ctr	\$5,832						\$5,832		
Fac Thomas Farm Comm Ctr	\$5,830						\$5,830		
Sr Citz Srvs Sr. Ctr. Ops	\$21,042					\$21,042			
Water	\$23,428	\$646	\$1,740		\$21,042				
Sewer	\$1,839	\$215	\$1,624						
Refuse	\$2,997		\$2,997						
Stormwater Mgmt	\$1,403	\$900	\$503						
Other	\$440,707							\$7,542	\$433,165
Total	\$569,239	\$21,042	\$21,042	\$21,042	\$21,042	\$21,042	\$23,322	\$7,542	\$433,165